

REPORT TO PARLIAMENT

Over- and underspending of municipalities as at 30 June 2018

July 2019

PURPOSE:

1. To inform Parliament about the over- and underspending on adopted municipal adjustments budget for the 2017/18 financial year;
2. To highlight the trends pertaining to the over- and under collection of revenue for the 2017/18 financial year; and
3. To provide an update on the budget and financial management reforms and the ongoing support initiatives implemented to address the challenges in local government.

BACKGROUND:

4. Prior to 2003, local government finance and accounting systems were characterised by one-year budgeting practices, unsupported integrated and strategic planning not aligning to municipal budget priorities over the medium term. Regular and accurate reporting was lacking, annual reports were not published and annual financial statements were in many instances, either not submitted for audit timeously or not submitted at all.
5. The enactment of the Municipal Finance Management Act (MFMA) in 2003 followed by the promulgation of the Municipal Budget and Reporting Regulations (MBRR) in 2009 enabled National Treasury to develop and implement a uniform approach to local government budgeting and reporting systems. The MFMA and MBRR have resulted in a major overhaul of the local government financial system allowing for greater transparency in local government finances.
6. The Local Government budget and financial management reform agenda, set by the National Treasury, has strengthened fiscal discipline in the local government sphere and created a foundation for achieving longer term municipal financial sustainability. The reforms focussed on compilation of funded budgets, improving management of the revenue value chain, provision of technical support through financial management capacity building, addressing municipal financial problems through the development of a financial recovery plan, improving business processes through the Municipal Standard Chart of Accounts (*mSCOA*) and ensuring that processes are in place to deal timeously with issues of financial misconduct.
7. Similar to other reforms, there are inevitably practical challenges faced in implementation of local government budget reform. While many municipalities have been successful in tabling and adopting funded budgets aligned to the Integrated Development Plans (IDPs) and Spatial Development Frameworks (SDFs) and improving on in-year reporting, there are those municipalities where challenges still persist for a variety of reasons.

8. It is evident that, non-compliance of Section 18 of the MFMA, is still endemic across financially distressed municipalities. These municipalities are not adopting funded budgets as required in terms of Section 18 of the MFMA which stipulates that “*an annual budget may only be funded from realistically anticipated revenue to be collected; cash-backed accumulated funds and borrowed funds for only capital projects*”. This has largely resulted in municipalities facing financial management challenges due to, amongst others, poor budget practices, weak financial management and lack of oversight by municipal council on budget implementations. Adopting a funded budget has become more critical now than before as it has a direct bearing on the financial sustainability of the municipality.
9. The misalignment of financial and non-financial information through Section 71 of the MFMA and inadequate monitoring of budget implementation are part contributors to the over- and underspending of municipal budgets. The Section 71 reporting process, if properly implemented, is intended to serve as an early warning system for municipal councils, provincial legislature and other stakeholders in ensuring improvements in municipal performance.
10. Despite the efforts made through the implementation of *mSCOA* to improve Section 71 reporting, the accuracy and reliability of municipalities’ financial information still remains a challenge. However, the introduction of this *mSCOA* has added additional dimensions to the National Treasury’s analysis of municipal Section 71 reporting.
11. In the year 2010, National Treasury drafted a discussion paper called “Is local government unfunded” to address financial challenges in municipalities”. This discussion paper emphasised that the root cause of local government failures is largely people centred, the fragmentation of institutional arrangements contributed to it (for example, blurred accountabilities between districts and locals); and it continued to dispel the myth that local government problems are entirely due to unfunded budgets by suggesting that the poor budgeting, financial mismanagement, fraud, corruption and lack of political will to put the needs of communities first are at the heart of the municipal financial sustainability and viability challenges. Essentially, weak financial governance is at the heart of local government challenges.
12. While the National Treasury and respective Provincial Treasuries continues to monitor the implementation of municipal budgets, assess the financial performance (i.e. actual revenue, expenditure and cash flow) against adopted budgets and ensure compliance with the conditions of the annual Division of Revenue Act (DoRA), it is invariably the role that municipal councillors should play in exercising oversight of their respective municipalities. The legal framework is prescriptive about the roles and responsibilities of councillors but it is evident that there is a lack of consequences or rather a lack of appetite to enforce consequences by municipalities.
13. The Technical Committee on Finance (TCF) Lekgotla in 2015 acknowledged that more effort is required to ensure financial sustainability in municipalities. Revenue management, asset management and funded budgets are key “game changers” to address municipal performance failures. Significant progress has been made with regard to the adoption of funded budgets by non-delegated municipalities since the enhancement of the Budget Assessment Methodology and Funding Assessment Tool to provide a consistent and reliable assessment methodology across national and provincial treasuries to determine whether municipal budgets are credible and sustainable in terms of Section 18 of the MFMA.

14. In 2017/18, Mahikeng Local Municipality was the only municipality amongst the 17 non-delegated municipalities to adopt an unfunded budget. Of the 257 delegated municipalities, 83 adopted an unfunded budget. MFMA Circulars No. 74 and 89 issued by the National Treasury emphasised the importance of adopting a funded budget by highlighting that any municipality with an unfunded budget is required to develop a financial plan outlining actions to be undertaken to produce a funded budget.

DISCUSSION:

15. This report provides an assessment of the implementation of the 2017/18 adjustments budget by municipalities. In particular, it focuses on areas of over- and underspending and analyses are made on a national and provincial level. Details of municipal revenue and expenditure are attached as **Annexure A, B and C**.
16. Levels of overall spending vary with some areas showing an improvement from previous years, however, there is still substantial space for municipalities to improve on implementation of internal budgetary controls to reduce significant variances. Underspending in certain instances can be a measure of fiscal control, particularly, in cases where anticipated revenues do not materialise. Municipalities are forced to cut back on expenses to accommodate shortfalls in revenue. However, tacit knowledge of the environment indicates that underspending in most cases is reflective of poor planning.
17. It is observed that unfunded budgets are predominantly prevalent in smaller municipalities who are confronted with capacity challenges, weak governance and high levels of institutional and operational inefficiency. While many of these municipalities may rightly argue that funding is insufficient the adequacy of budget funding is also determined by examining the efficiency of the organisational and operational management arrangements.
18. As part of its monitoring and oversight responsibilities, National Treasury releases a quarterly publication on the statement of revenue and expenditure of local government together with information on the performance on conditional grants. This report is part of the in-year management, monitoring and reporting system for local government which enables provincial and national departments to exercise oversight over municipalities and identify possible risks that requires corrective measures. National Treasury is responsible for 17 non-delegated municipalities consisting of eight metropolitan councils, eight secondary cities and one district council, the responsibility to provide oversight and support to the other 240 municipalities is assigned to Provincial Treasuries.
19. The financial information presented in this report, is based on the audited financial results for the year ended 30 June 2018. It must be noted that this financial information was audited by the Auditor-General at the time of submission to the local government database. National Treasury is, for the first time, analysing the audited financial results submitted to the Auditor-General different to the preliminary results (Section 71 reporting) used in the past.
20. The financial performance of municipalities as at 30 June 2018 relating to the over- and under expenditure is consolidated per province and presented below.

Summarised over- and underspending by municipalities as at 30 June 2018**Table 1: Summarised over- and under spending as at 30 June 2018 (Audited Results)**

	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	Nett
R thousands								
Operating Expenditure	346 274 684	347 641 640	346 319 706	100.0%	99.6%	(14 400 554)	15 722 487	1 321 933
Capital Expenditure	70 623 096	71 088 410	60 859 224	86.2%	85.6%	(4 660 988)	14 890 173	10 229 185
Total Expenditure	416 897 780	418 730 049	407 178 931	97.7%	97.2%	(19 061 541)	30 612 660	11 551 119
of which								
Conditional grants Spending	39 485 518	32 483 600	28 639 122	72.5%	88.2%	(513 272)	4 357 750	3 844 478

21. As at 30 June 2018, municipalities on aggregate spent 99.6 per cent or R346.3 billion of the total adjusted operating expenditure budget of R347.6 billion, resulting in a net underspending of R1.3 billion. In 2015/16 and 2016/17 net underspending was R29.4 billion and R36.9 billion respectively.
22. This substantial variance of net underspending between the 2016/17 and 2017/18 financial years is as a result of the comparison between two dissimilar set of financial results (2016/17's 4th Quarter Section 71 results and 2017/18's audited results). Furthermore, this variation is mainly attributed to reporting gaps by most municipalities on items such as provision for debt impairment, depreciation and asset impairment as well as provision for outstanding creditors during the S71 reporting. These items are usually reported more accurately at year end when financial statements are compiled by municipalities.
23. In respect of capital expenditure, municipalities in aggregate spent 85.6 per cent or R60.9 billion of the total adjusted capital budget of R71.1 billion. Net underspending of the capital budget amounted to R10.2 billion when compared to R14.4 billion in 2016/17.
24. There was an aggregate net underspending of R3.8 billion or 11.8 per cent of the adjusted budget on conditional grants. Total underspending of conditional grants was R4.4 billion offset by overspending of R513.3 million, resulting to a net balance of R3.8 billion which is a slight regression when compared to R3.7 billion in 2016/17.
25. It was observed that in spite of declining revenue collection levels, unachievable revenue estimates and increasing debtors, municipalities continue to spend or make commitments against these exaggerated revenue projections. Failure to contain costs within the lower revenue collection levels mean that financial challenges are unavoidable. Municipalities in Limpopo, Northern Cape, Free State and North West persistently incur significant budget variances on their operating and capital budgets. Among the issues contributing to these material differences are as follows:
 - 25.1 *Adoption of unrealistic budgets* – municipalities continues to adopt budgets that are either unfunded or inadequately funded from a cash flow position. This places pressure on the finances of these municipalities;
 - 25.2 *Ineffective budget planning and implementation* – inability to maximise the capital budget spending while overspending on the operating budget, increasing non-priority spending and persistent negative cash balances;

- 25.3 *Unrealistic budgeted revenue collection levels* are not realised while operating costs (such as employee related costs) remain high with no effort made to contain expenditure;
- 25.4 *Increases during adjustments budget period* – although National Treasury has on several occasions advised municipalities not to increase their capital budgets at mid-year to avoid underspending, most municipalities adjusted their capital budgets and still underspent at year end;
- 25.5 *Multi-year budgeting* – municipalities tend to focus their budgets only on one-year perspective; regardless of the fact that the budgeting framework for local government provides for multi-year allocations as appropriated through Division of Revenue Act (DoRA);
- 25.6 *Weaknesses in supply chain management* – projects are mostly delayed by poor planning, appointment of incompetent service providers and high occurrence of variation orders, costs overrun and litigation by unsuccessful applicants. A recent development is the interruption of awarding of tenders by local communities as they insist that 30 per cent subcontracting condition (as stipulated in the preferential procurement regulations) be set aside for local beneficiation and participation. In addition, some community members demand that contractors with provincial and local governments pay 30 per cent of their contracts in cash in lieu of being subcontracted with 30 per cent of the value of the contract; and
- 25.7 *Unfunded mandates* – municipalities are budgeting for unfunded or under-funded mandates. Unfunded mandates occur when a municipality performs a function on behalf of other spheres of government and bears significant costs as a result e.g. providing library and primary health services on behalf of provincial departments.

Expenditure Performance: Total Budget

26. Table 2 below shows the over- and underspending of total expenditure, aggregated per province, as at 30 June 2018.

Table 2: Over- and under spending of total expenditure as at 30 June 2018 (Audited Results)

R thousands	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	39 598 186	40 054 049	37 988 233	95.9%	94.8%	(1 281 597)	3 347 414	(3.2%)	8.4%
Free State	20 370 993	20 596 861	19 275 681	94.6%	93.6%	(2 032 914)	3 354 094	(9.9%)	16.3%
Gauteng	144 930 310	143 194 065	139 827 129	96.5%	97.6%	(1 735 504)	5 102 440	(1.2%)	3.6%
Kwazulu-Natal	73 259 405	73 606 721	71 638 354	97.8%	97.3%	(802 556)	2 770 923	(1.1%)	3.8%
Limpopo	22 060 723	22 715 660	28 210 721	127.9%	124.2%	(6 310 293)	815 231	(27.8%)	3.6%
Mpumalanga	21 002 781	21 323 493	21 595 708	102.8%	101.3%	(895 150)	622 935	(4.2%)	2.9%
North West	21 568 953	22 142 454	21 001 590	97.4%	94.8%	(735 699)	1 876 562	(3.3%)	8.5%
Northern Cape	8 013 000	8 345 016	7 844 289	97.9%	94.0%	(428 306)	929 033	(5.1%)	11.1%
Western Cape	66 093 431	66 751 731	59 797 226	90.5%	89.6%	(46 439)	7 000 944	(0.1%)	10.5%
Total National	416 897 780	418 730 049	407 178 931	97.7%	97.2%	(14 268 458)	25 819 577	(3.4%)	6.2%
Net						11 551 119			

Source: National Treasury Local Government Database

27. The aggregated net underspending as at 30 June 2018 was R11.6 billion comprised of total underspending of R25.8 billion and overspending of R14.3 billion. This represents an improvement from the 2016/17 financial year where net aggregate underspending was R51.3 billion¹.
28. Municipalities in Western Cape reported the highest increase of their adopted budgets during the adjustments budget process, from original budget of R66.1 billion to adjusted budget of R66.8 billion, followed by Limpopo with an increase of R654.9 million (from original budget of R22.1 billion to adjusted budget of R22.7 billion). Other six provinces (Free State, Kwazulu-Natal, North West, Mpumalanga, North West and Eastern Cape) slightly increased their budgets while municipalities in Gauteng reduced their adopted budgets by R1.7 billion (from original budget of R144.9 billion to adjusted budget of R143.2 billion) during the adjustments budget process. The total budget increase from original to adjusted budget for all provinces averaged to R1.8 billion. Most municipalities revised their budgets upward, to either accommodate additional revenue from conditional grants that became available during the year or to cover unplanned expenditure by overstating revenue.
29. Municipalities in Free State and Northern Cape slightly increased their adopted budgets. The necessity to effect smaller changes to the adopted budgets could be indicative of improved financial planning and institutionalisation of budget reforms such as municipal standard charts of accounts (*mSCOA*), which assisted municipalities to improve on budget practices.
30. Municipalities in Kwazulu-Natal and Gauteng continue to perform satisfactorily in respect of total spending on their adjusted budgets relative to other provinces. Over- and underspending fell within the acceptable margin of 5 per cent for over- and underspending.
31. Historically, the Free State, Limpopo and North West provinces have persistently reported underspending of their adjusted budgets. This was a cause for concern since these provinces are predominantly rural with significant service delivery backlogs. However, North West have improved in 2017/18 by achieving over- or underspending within the acceptable margin of 5 per cent.
32. In the Limpopo province, municipalities overspent on their adjusted budgets by 24.2 per cent. Overspending is a serious concern as most of the budgets prepared by municipalities in this province were unfunded, unsustainable and presented over ambitious revenue projections.
33. Most municipalities in North West, Northern Cape, Limpopo and Free State Province are not financially self-sustainable and are heavily reliant on intergovernmental transfers. It is recognised that, because of the economic inequalities across provinces, certain municipalities have limited own revenue generation opportunities. Intergovernmental transfers are therefore integral to subsidise the poor households and address service delivery backlogs as an effort to ensure that municipalities fulfil their basic service delivery mandates.
34. Table 3 below shows the number of municipalities that have over- or underspent against their total adjustments budgets as at 30 June 2018.

¹ The substantial variance is due to the comparative analysis of financial results between two dissimilar set of financial data. This report is based on the audited results while the previous report was based on the Section 71 preliminary figures.

Table 3: Analysis of the over- and under spending of the total expenditure as at 30 June 2018 (Audited Results)

Count	(Over)			Target		Under			Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	6	3	3	5	4	5	4	9	0
Free State	6	2	3	1	2	3	3	3	0
Gauteng	2	1	1	1	5	1	0	0	0
Kwazulu-Natal	3	5	6	5	12	6	5	12	0
Limpopo	10	0	3	4	4	1	1	4	0
Mpumalanga	1	1	4	3	4	4	2	1	0
North West	3	1	2	5	1	3	4	3	0
Northern Cape	8	1	2	3	4	4	1	8	0
Western Cape	0	0	0	4	6	13	6	1	0
Total	39	14	24	31	42	40	26	41	0

Source: National Treasury Local Government Database

- a. 73 municipalities performed within a 5 per cent margin (below or above) their adjustments budget relative to 25 municipalities in previous year. Performance within a 5 per cent margin is regarded as an acceptable variance for operating expenditure. Improvements in spending could be indicative of improved fiscal discipline in municipalities;
 - b. 77 municipalities overspent their budget allocations by more than 5 per cent. 39 of these municipalities overspent their adjusted budgets by more than 15 per cent. This indicates that there are a number of municipalities who still lack fiscal discipline and who require further capacity to implement the budget reforms; and
 - c. The total number of municipalities that underspent on their total adjustments budget by more than 5 per cent has decreased from 219 in 2016/17 to 107 in 2017/18. Of these 107 municipalities, 40 underspent between 5 and 10 per cent, 26 underspent between 10 and 15 per cent, while 41 underspent by more than 15 per cent.
35. It is critical to note that municipalities that have underspent do not necessarily have 'cash in the bank' equivalent to the level of underspending reported. It is therefore incorrect to assume that underspending is indicative of an accumulation of 'cash in the bank' by municipalities. Often underspending is as the result of either inflated revenue projections or liquidity problems resulting from the adoption of non-credible, unsustainable and unfunded budgets. This is evident in the large number of municipalities that are failing to pay Eskom, Water boards and other trade creditors.

Expenditure Performance: Operating Budget

36. Table 4 below shows the over- and underspending of operating expenditure as at 30 June 2018 per province. The net underspending against the 2017/18 adjusted operating budgets was R1.3 billion.

Table 4: Over- and under spending of operating expenditure as at 30 June 2018 (Audited Results)

R thousands	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	30 792 297	31 079 385	30 430 764	98.8%	97.9%	(873 463)	1 522 084	(2.8%)	4.9%
Free State	17 549 597	17 500 233	17 057 177	97.2%	97.5%	(2 406 452)	2 849 508	(13.8%)	16.3%
Gauteng	124 510 694	124 188 802	123 048 751	98.8%	99.1%	(2 069 981)	3 210 033	(1.7%)	2.6%
Kwazulu-Natal	58 688 407	59 660 853	61 049 538	104.0%	102.3%	(2 244 588)	855 902	(3.8%)	1.4%
Limpopo	15 798 928	16 285 208	20 006 143	126.6%	122.8%	(4 247 162)	526 226	(26.1%)	3.2%
Mpumalanga	17 850 732	18 087 684	18 999 026	106.4%	105.0%	(1 264 568)	353 226	(7.0%)	2.0%
North West	18 461 735	18 830 988	17 847 058	96.7%	94.8%	(639 180)	1 623 111	(3.4%)	8.6%
Northern Cape	6 621 197	6 837 741	6 809 031	102.8%	99.6%	(573 432)	602 143	(8.4%)	8.8%
Western Cape	56 001 098	55 170 745	51 072 218	91.2%	92.6%	(81 728)	4 180 255	(0.1%)	7.6%
Total National	346 274 684	347 641 640	346 319 706	100.0%	99.6%	(14 400 554)	15 722 487	(4.1%)	4.5%
Net						1 321 933			

Source: National Treasury Local Government Database

37. Gauteng had the highest adjusted operating budget, estimated at R124.2 billion in 2017/18 followed by Kwazulu-Natal with an estimated budget of R59.7 billion. Both these provinces have performed well against their adjusted budgets compared to the previous financial year. The net underspending of adjusted operating budget has decreased from R36.9 billion in 2016/17² to R1.3 billion in 2017/18, which is made up of overspending of R14.4 billion and underspending of R15.7 billion.
38. It is disconcerting to observe that some municipalities are still continuing to spend beyond their budget parameters. This threatens the financial sustainability of municipalities and places municipalities at the risk of a cash flow crisis.
39. Signs of financial strain amongst municipalities grew after the 2008 financial crisis and have further intensified recently. There are in some cases systemic issues underlying budgeting challenges in municipalities, which are beyond the control of municipal council. These include for instance, the duplication of structures and functions between spheres of government and between districts and local municipalities, either misaligned or inappropriate devolution of functions, municipalities performing functions which are not within their core competency (unfunded mandates) and to a lesser extent the impact of amalgamations.
40. In addition, the overspending of budget allocations may be attributed to weaknesses in internal controls resulting in unauthorised expenditure. Municipalities must develop workable strategies to maximise revenue and reduce non-essential expenditure. This can only be achieved with the implementation of austerity measures, reducing operational inefficiencies and ensuring value for money for every Rand spent.
41. Table 5 below shows the number of municipalities that overspent or underspent their 2017/18 adjusted operating budget. Over- or underspending within 5 per cent variance of the budget is regarded as acceptable in respect of operating budgets.

² The substantial variance is due to the comparative analysis of financial results between two dissimilar set of financial data. This report is based on the audited results while the previous report was based on the Section 71 preliminary figures.

Table 5: Analysis of the over- and under spending of operating budget as at 30 June 2018 (Audited Results)

Count	(Over)			Target		Under			Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	6	3	4	7	7	3	4	5	0
Free State	10	2	1	1	2	3	1	3	0
Gauteng	3	2	0	2	3	1	0	0	0
Kwazulu-Natal	9	5	5	11	7	8	5	4	0
Limpopo	12	2	4	1	2	2	1	3	0
Mpumalanga	2	4	3	4	3	1	2	1	0
North West	3	3	2	3	2	4	4	1	0
Northern Cape	10	2	4	6	1	2	1	5	0
Western Cape	1	0	1	3	7	16	1	1	0
Total	56	23	24	38	34	40	19	23	0

Source: National Treasury Local Government Database

- a. A total of 72 municipalities have attained spending levels within the 5 per cent variation for over- or underspending. This is an improvement from the 21 municipalities reported in 2016/17 under this category. This reinforces the conclusion that municipalities in general are becoming more adept in the implementation of the budget;
- b. 82 municipalities underspent on their adjusted operating budgets for 2017/18. Of these 82 municipalities, 23 have reported underspending of more than 15 per cent;
- c. A total of 56 municipalities overspent on the adjusted operating budgets by more than 15 per cent. This is a significant increase compared to 7 municipalities reported in this category in the 2016/17 financial year; and
- d. It is evident that while some municipalities have made good progress in implementing the 2017/18 adjusted budget by ensuring that expenditure remains within acceptable variation parameters, others municipalities continues to perform unsatisfactorily.

Expenditure Performance: Capital Budget

42. Table 6 below shows that municipalities spent a total of R60.9 billion or 85.6 per cent of the total adjusted capital budget of R71.1 billion. The net underspending against the 2017/18 adjusted capital budget was R10.2 billion, which is an improvement compared to the net underspending of R14.4 billion in the 2016/17 financial year. This indicates that some municipalities are becoming more skilled in the implementation of capital budgets.

Table 6: Over- and under spending of total capital expenditure as at 30 June 2018 (Audited Results)

R thousands	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	8 805 888	8 974 664	7 557 469	85.8%	84.2%	(794 418)	2 211 614	(8.9%)	24.6%
Free State	2 821 395	3 096 628	2 218 503	78.6%	71.6%	(7 842)	885 967	(0.3%)	28.6%
Gauteng	20 419 616	19 005 263	16 778 378	82.2%	88.3%	-	2 226 884	-	11.7%
Kwazulu-Natal	14 570 998	13 945 868	10 588 815	72.7%	75.9%	(336 520)	3 693 573	(2.4%)	26.5%
Limpopo	6 261 795	6 430 452	8 204 578	131.0%	127.6%	(2 983 081)	1 208 955	(46.4%)	18.8%
Mpumalanga	3 152 048	3 235 809	2 596 681	82.4%	80.2%	(114 884)	754 012	(3.6%)	23.3%
North West	3 107 218	3 311 465	3 154 533	101.5%	95.3%	(371 259)	528 192	(11.2%)	16.0%
Northern Cape	1 391 803	1 507 275	1 035 259	74.4%	68.7%	(47 450)	519 466	(3.1%)	34.5%
Western Cape	10 092 333	11 580 986	8 725 008	86.5%	75.3%	(5 532)	2 861 510	(0.0%)	24.7%
Total National	70 623 096	71 088 410	60 859 224	86.2%	85.6%	(4 660 988)	14 890 173	(6.6%)	20.9%
Net						10 229 185			

Source: National Treasury Local Government Database

43. The main contributors to the underspending on the capital budgets as at 30 June 2018 were municipalities in Northern Cape (31.3 per cent), Free State (28.4 per cent) and Western Cape (24.7 per cent).
44. Although improvements have been noted in 2017/18 on the overall spending of the capital budget, underspending of capital budgets persists and can in general be attributed to the following factors:
- Poor project and contract management* – poor oversight by municipalities in relation to project implementation, especially multi-year infrastructure projects. In the event where the project implementation is behind the scheduled project timeline, municipalities are not taking corrective action timeously. There is lack of contract management, as evidenced by the inability to implement punitive measures against recurrent underperformers and no termination of non-performing contractors;
 - Failure to apply for roll over of unspent conditional grants* – poor cash flow management and submission of insufficient supporting documents for roll-over applications to the National Treasury (unspent conditional grants by end of the financial year) results in rejection of applications and this negatively impacts capital programmes of municipalities;
 - Interference with supply chain management (SCM)* – political principals interfering with the SCM systems of their municipalities and tampering with SCM documents (tenders, contracts or bids submitted by prospective service providers) hinders the delivery of capital projects. In addition, council's decisions to abruptly suspend senior managers (heads of divisions) interrupts the implementation of key infrastructure projects;
 - Social unrest* – construction of infrastructure projects being halted due to communities demanding that locals be hired. High unemployment had created a desperate situation in which many jobless people are demanding jobs from on-site contractors; and
 - Abuse of the subcontracting regulations* - the preferential procurement regulations stipulate that 30 per cent of public procurement contracts be subcontracted to designated groups. It is alleged that some community members are now demanding that instead they be paid 30 per cent of the value

of each contract awarded in municipalities. If their demands are not met, they threaten contractors, interrupt or stop the implementation of projects.

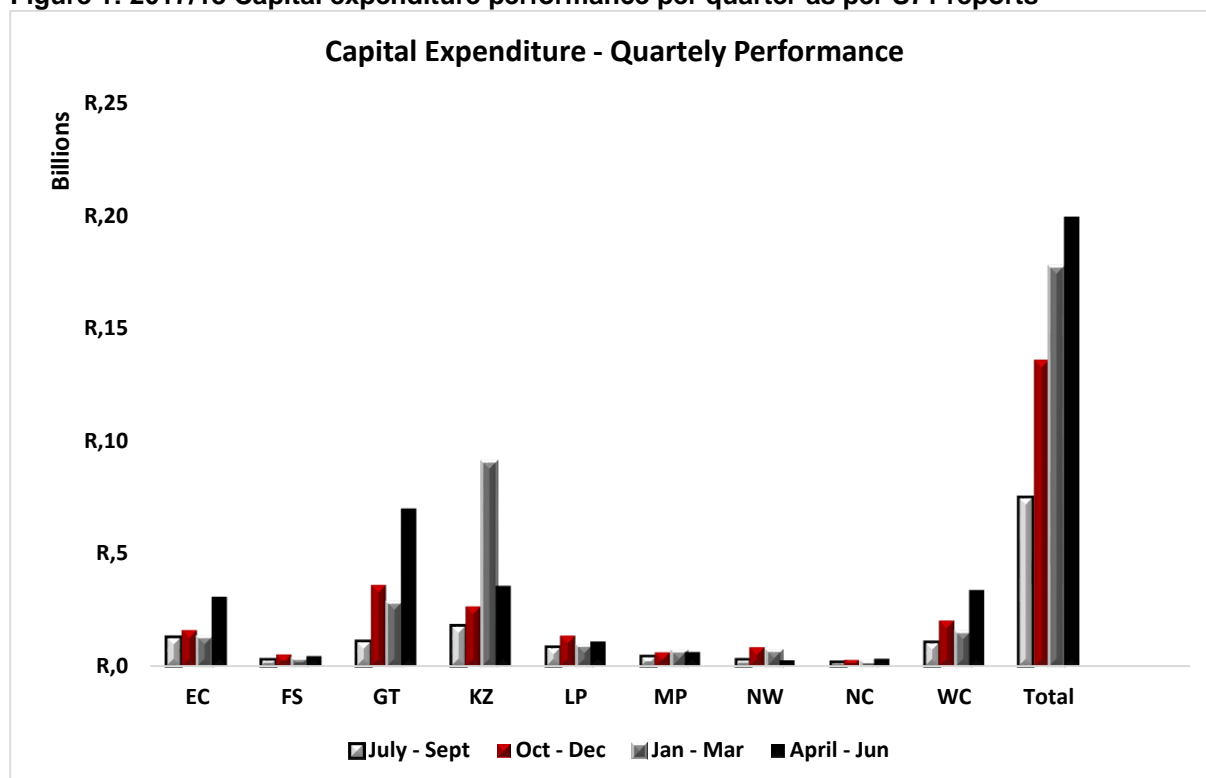
45. It should be noted that municipalities keep a portion of capital budget allocations as a retention until a capital project has been completed in order to ensure there are no defects and projects are fully completed as per their specifications. National Treasury has observed that often project implementation is accelerated in the last quarter of the financial year to avoid the rollover of unspent grants.
46. Table 7 below shows the number of municipalities per province that have over-, or underspent on their adjusted capital budgets. It should be noted that spending within a 10 per cent variance of the budget is regarded as acceptable in respect of capital budgets, considering the various factors such as reduction in the national fiscus, social unrest impacting on the performance of the capital budget.

Table 7: Analysis of the over- and under spending of capital budget as at 30 June 2018 (Audited Results)

Count	(Over)		Target				Under		Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	7	1	0	1	1	6	2	21	0
Free State	1	1	1	0	2	2	1	15	0
Gauteng	0	0	0	0	0	2	2	7	0
Kwazulu-Natal	6	1	1	0	2	4	5	35	0
Limpopo	5	2	1	1	0	2	2	14	0
Mpumalanga	2	0	0	0	1	2	0	15	0
North West	5	1	1	0	0	1	3	11	0
Northern Cape	6	2	0	0	1	1	1	20	0
Western Cape	2	1	0	0	2	6	5	14	0
Total	34	9	4	2	9	26	21	152	0

Source: National Treasury Local Government Database

47. The following observations are made on table 7 above:
- A total of 41 municipalities were within the acceptable variation of 10 per cent over- or underspending on their adjusted capital budgets. This is an improvement when compared to the 32 municipalities in this category in the 2016/17 financial year;
 - 21 municipalities achieved underspending on their adjusted capital budgets in the region of 10 per cent and 15 per cent. This is an improvement in this category relative to 26 in the 2016/17 financial year;
 - Of concern is that 152 municipalities underspent their capital budget by more than 15 per cent. However, this is an improvement compared to the 174 municipalities that fell in this category in 2016/17. It is evident that there are a number of municipalities who are starting to effectively implement their planned capital programmes; and
 - 34 municipalities overspent their capital budgets by more than 15 per cent. This reinforces the finding that capital implementation in many instances is poorly planned for and proper budgeting practices must be strengthened.

Figure 1: 2017/18 Capital expenditure performance per quarter as per S71 reports

48. From the table above, it is evident that many municipalities accelerate implementation of capital projects in the last quarter of the financial year to avoid the rollover of unspent grants and this contributes to poor planning.
49. Another contributor to this poor practice is the tendency of paying bulk of the money to contractors in the last quarter of the financial year to manage cash available which serves as an incentive for contractors not to abandon projects prior to its completion.
50. Most municipalities in North West and Limpopo have spent at least above 35 per cent of their capital budget at mid-year and their reported expenditure in second quarter is slightly higher than the last quarter while other provinces spent below 35 per cent at mid-year.
51. Capital spending levels of below 45 per cent at mid-year (between October and December) is more likely to result in underspending of the adjusted capital budget by end of the financial year. The high level of underspending is prevalent in municipalities that are dysfunctional and financial distressed. These municipalities often utilise funds that are meant for capital projects towards operational purposes.

Expenditure Performance: Conditional Grants

52. Table 8 below shows the total spending on conditional grants was 89.5 per cent of the transferred amount which is slightly above the 87.6 per cent reported in the previous financial year. The net underspending on conditional grants in 2017/18 was R3.4 billion which is lower than that of the previous financial year.

Table 8: Aggregated conditional grants expenditure for the period ended 30 June 2018 (Audited Results)

	Adjusted allocation	Transfers	Year to date: 30 June 2018	Total Expenditure as % of Adjusted allocation	Total Expenditure as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
R thousands									
Summary per Province									
Eastern Cape	5 356 926	5 327 754	5 011 646	93.6%	94.1%	(178 464)	494 573	(3.3%)	9.3%
Free State	1 566 085	1 539 718	1 206 010	77.0%	78.3%	(37 232)	370 940	(2.4%)	24.1%
Gauteng	3 976 911	3 784 180	3 238 409	81.4%	85.6%	(30 607)	576 378	(0.8%)	15.2%
Kwazulu-Natal	7 233 746	7 160 583	6 617 509	91.5%	92.4%	(104 611)	647 685	(1.5%)	9.0%
Limpopo	4 827 446	4 812 398	4 476 129	92.7%	93.0%	(105 750)	442 019	(2.2%)	9.2%
Mpumalanga	3 030 486	2 998 295	2 875 988	94.9%	95.9%	(31 284)	153 591	(1.0%)	5.1%
North West	2 888 247	2 876 093	1 967 930	68.1%	68.4%	(38 893)	947 055	(1.4%)	32.9%
Northern Cape	1 256 267	1 248 980	1 107 494	88.2%	88.7%	(14 359)	155 845	(1.1%)	12.5%
Western Cape	2 347 486	2 266 873	2 138 007	91.1%	94.3%	(10 861)	139 726	(0.5%)	6.2%
Total	32 483 600	32 014 874	28 639 122	88.2%	89.5%	(552 059)	3 927 812	(1.7%)	12.3%
Nett						3 375 752			

Source: National Treasury Local Government Database

53. According to the Division of Revenue Act, 2017 (Act No.3 of 2017), municipalities were allocated R32.5 billion in conditional transfers for the 2017/18 financial year as depicted in table 8 above. As at 30 June 2018, the departments administering conditional grants transferred a total amount of R32.0 billion across 257 municipalities.
54. Municipalities reported a total expenditure of R28.6 billion representing 89.5 per cent of the direct transfers of R32.0 billion. Certain municipalities reported overspending totaling R552.1 million while others reported underspending of R3.9 billion which cumulatively resulted in the net underspending of R3.4 billion.
55. A total amount of R904.2 million was rolled over to the 2018/19 financial year, the bulk of which was for the Municipal Infrastructure Grant (MIG) and Water Services Infrastructure Grant (WSIG).
56. The poor spending on the Municipal Infrastructure Grant is concerning as this grant is intended to address backlogs in bulk infrastructure. Continued unsatisfactory spending on conditional grants may result in funds being stopped or withheld further hindering the delivery of basic services.

Table 9: Analysis of over- and under spending of conditional grants as at 30 June 2018 (Audited Results)

Table 3: Analysis of Over- and under-spending of conditional grants as at 30 June 2016 (Audited Results)									
Count	(Over)			Target		Under			Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	4	1	5	7	7	2	2	8	3
Free State	3	0	2	2	3	2	1	9	1
Gauteng	0	0	3	0	1	1	0	6	0
Kwazulu-Natal	3	1	3	13	11	8	3	7	5
Limpopo	2	1	4	1	6	4	2	6	1
Mpumalanga	1	0	1	5	6	3	1	3	0
North West	1	1	0	3	1	1	2	12	1
Northern Cape	2	1	0	5	5	8	0	10	0
Western Cape	2	1	0	4	8	5	2	7	1
Total	18	6	18	40	48	34	13	68	12

Source: National Treasury Local Government Database

57. In relation to Table 9 above, the following observations can be made:
- a. 88 municipalities were able to achieve spending within the 5 per cent variance of over- and underspending;

- b. 81 municipalities underspent on their conditional grant transfers by more than 10 per cent compared to 109 in 2016/17. Of this total, 68 municipalities underspent in 2017/18 by more than 15 per cent; this is an improvement compared to 87 in 2016/17; and
- c. A total of 24 municipalities overspent their conditional grant transfers by more than 10 per cent. 18 of these municipalities overspent by more than 15 per cent.

58. Table 10 below shows the over- or underspending on transfers allocations for 2017/18 per grant.

Table 10: Over- and under of the conditional grants as at 30 June 2018 (Audited Results)

R thousands	Adjusted allocation	Transfers	Actual Expenditure by Municipalities	Exp as % of Transfers by Municipalities	(Over)	Under	(Over) as a % of Transfers	Under as a % of Transfers
Per Grant								
Infrastructure Transfers	30 368 787	29 996 324	26 887 486	89.6%	(246 590)	3 355 429	-	11.2%
Municipal infrastructure grant	15 891 252	15 871 133	15 074 995	95.0%	-	796 138	-	5.0%
Public transport infrastructure grant	-	-	-	-	-	-	-	-
Public transport network grant	6 107 058	6 107 058	4 807 823	78.7%	-	1 299 235	-	21.3%
Integrated national electrification programme (municipal) grant	2 087 048	2 087 048	1 915 641	91.8%	-	171 407	-	8.2%
Neighbourhood development partnership grant (capital grant)	663 390	663 390	558 352	84.2%	-	105 038	-	15.8%
Rural roads assets management systems grant	107 309	107 309	97 014	90.4%	-	10 295	-	9.6%
Municipal water infrastructure grant	-	-	14 598	-	(14 598)	-	-	-
Rural households infrastructure grant	-	-	-	-	-	-	-	-
Municipal disaster recovery grant	26 147	26 147	-	-	-	26 147	-	100.0%
Integrated city development grant	292 119	-	231 992	-	(231 992)	-	-	-
Regional bulk infrastructure grant	1 865 000	1 829 002	1 537 459	84.1%	-	291 543	-	15.9%
Water services infrastructure grant	3 329 464	3 305 237	2 649 613	80.2%	-	655 624	-	19.8%
Capacity Building and Other Current Transfers	2 114 813	2 018 550	1 751 636	86.8%	(15 252)	282 166	-	14.0%
Restructuring grant	-	-	-	-	-	-	-	-
Local government financial management grant	502 006	502 006	490 002	97.6%	-	12 004	-	2.4%
Municipal systems improvement grant	96 263	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	691 447	691 447	706 699	102.2%	(15 252)	-	-2%	-
Infrastructure skills development grant	140 774	140 774	125 803	89.4%	-	14 971	-	10.6%
Energy efficiency and demand side management grant	203 236	203 236	158 150	77.8%	-	45 086	-	22.2%
Water services operating subsidy grant	-	-	-	-	-	-	-	-
Municipal disaster grant	341 373	341 373	147 755	43.3%	-	193 618	-	56.7%
Public transport network operations grant	-	-	-	-	-	-	-	-
Municipal human settlements capacity grant	-	-	-	-	-	-	-	-
Municipal demarcation transition grant	139 714	139 714	123 226	88.2%	-	16 488	-	11.8%
Total	32 483 600	32 014 874	28 639 122	89.5%	(261 843)	3 637 595	-	11.4%
Per Province								
Eastern Cape	5 356 926	5 327 754	5 011 646	94.1%	-	316 108	-	5.9%
Free State	1 566 085	1 539 718	1 206 010	78.3%	-	333 708	-	21.7%
Gauteng	3 976 911	3 784 180	3 238 409	85.6%	-	545 771	-	14.4%
Kwazulu-Natal	7 233 746	7 160 583	6 617 509	92.4%	-	543 074	-	7.6%
Limpopo	4 827 446	4 812 398	4 476 129	93.0%	-	336 269	-	7.0%
Mpumalanga	3 030 486	2 998 295	2 875 988	95.9%	-	122 307	-	4.1%
North West	2 888 247	2 876 093	1 967 930	68.4%	-	908 163	-	31.6%
Northern Cape	1 256 267	1 248 980	1 107 494	88.7%	-	141 486	-	11.3%
Western Cape	2 347 486	2 266 873	2 138 007	94.3%	-	128 866	-	5.7%
Total	32 483 600	32 014 874	28 639 122	89.5%	-	3 375 752	-	10.5%

59. Total spending by municipalities amounted to R28.6 billion or 89.5 per cent of the total transferred conditional grants allocations of R32.0 billion. There was net aggregate underspending of R3.4 billion or 10.5 per cent as at 30 June 2018.
60. The following grants were overspent as at 30 June 2018: Municipal Water Infrastructure Grant (R14.6 million), Integrated City Development Grant (R232.0 million) and Expanded Public Works Programme grant (R15.3 million).
61. Poor spending against conditional grant allocations is generally attributed to weakness in project planning and expenditure management. Where municipalities overspend on conditional grant allocations, municipalities are required to fund such over expenditure

from internally generated revenues. National Government does not compensate municipalities that overspend conditional grants.

Revenue Performance

Over- and Under Billing of Revenue

62. Table 11 below shows that the total aggregate revenue was R391.8 billion against the adjusted revenue budget of R411.5 billion, represented by 95.2 per cent. This is an improvement when compared to the 91.2 per cent reported for the financial year 2016/17.
63. The total aggregated underperformance in respect of billing amounted to R25.0 billion, whereas the aggregate over performance in respect of billing was R5.4 billion. This resulted in a net under performance of R19.6 billion as at 30 June 2018.

Table 11: Over- and under billing of total revenue for the year ended 30 June 2018 (Audited Results)

R thousands	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	38 492 742	38 500 658	36 331 305	94.4%	94.4%	(806 694)	2 976 048	(2.1%)	7.7%
Free State	19 622 031	19 597 015	16 075 866	81.9%	82.0%	(78 031)	3 599 181	(0.4%)	18.4%
Gauteng	145 828 439	143 968 639	138 525 912	95.0%	96.2%	(340 883)	5 783 609	(0.2%)	4.0%
Kwazulu-Natal	73 376 825	72 123 535	68 662 646	93.6%	95.2%	(446 932)	3 907 821	(0.6%)	5.4%
Limpopo	22 648 658	23 103 443	23 583 844	104.1%	102.1%	(2 683 069)	2 202 668	(11.6%)	9.5%
Mpumalanga	19 869 619	19 871 361	19 282 957	97.0%	97.0%	(351 084)	939 488	(1.8%)	4.7%
North West	20 096 127	20 463 437	19 035 669	94.7%	93.0%	(609 367)	2 037 134	(3.0%)	10.0%
Northern Cape	7 692 866	7 883 649	6 727 796	87.5%	85.3%	(26 052)	1 181 905	(0.3%)	15.0%
Western Cape	65 541 336	65 972 313	63 621 347	97.1%	96.4%	(50 191)	2 401 156	(0.1%)	3.6%
Total National	413 168 644	411 484 049	391 847 342	94.8%	95.2%	(5 392 303)	25 029 011	(1.3%)	6.1%
Net						19 636 707			

Source: National Treasury Local Government Database

64. In aggregate, municipalities in the Free State, Gauteng and Kwazulu-Natal reduced their total revenue budgets during the 2017/18 adjustments budget process.
65. Municipalities in the Eastern Cape, Limpopo, Mpumalanga, North West, Northern Cape and Western Cape marginally increased their adopted revenue budgets during the 2017/18 adjustments budget process. It is observed that most municipalities in North West, Northern Cape, Limpopo and Free State inflate their revenue projections during the adjustments budget process to produce funded budgets. Three of these provinces have performed unsatisfactorily against their adjusted budget, especially Free State and Northern Cape with 82.0 per cent and 85.3 per cent respectively.
66. Table 12 below shows the number of municipalities that have over- or underperformed on their total adjusted revenue budgets for the 2017/18 financial year. It should be noted that over or underperformance in respect of billed revenue within 5 per cent of budget is regarded as acceptable.

Table 12: Analysis of over- and under billing of revenue as at 30 June 2018 (Audited Results)

Count	(Over)			Target		Under			Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	2	1	2	3	9	7	5	10	0
Free State	1	1	1	2	5	6	3	4	0
Gauteng	0	0	1	1	6	2	0	1	0
Kwazulu-Natal	2	1	3	8	9	14	10	7	0
Limpopo	3	1	1	1	3	9	4	5	0
Mpumalanga	3	0	0	2	8	2	1	4	0
North West	4	1	3	4	1	3	1	5	0
Northern Cape	0	0	1	6	6	4	3	11	0
Western Cape	0	0	0	5	14	7	2	2	0
Total	15	5	12	32	61	54	29	49	0

Source: National Treasury Local Government Database

- a. A total of 93 municipalities achieved their target in respect of the billing, having over or under billing within 5 per cent range of their adjusted total budgets;
- b. 32 municipalities have exceeded their adjusted budget by more than 5 per cent while 132 municipalities underperformed on revenue budget by more than 5 per cent;
- c. Of the 132 municipalities that failed to achieve their billing targets, 54 underperformed in the region of 5 and 10 per cent of their adjustments budget when compared to 43 in 2016/17 and 29 underperformed in the region 10 and 15 per cent; and
- d. There is a significant decline in the number of municipalities that underperformed on their adjustments revenue budget by more than 15 per cent, from 94 in 2016/17 to 49 reported in 2017/18.

Revenue Performance: Operational Budget

67. Table 13 below table shows the over- and under performance in respect of operating revenue as at 30 June 2018.

Table 13: Analysis of over- and under billing of operating revenue as at 30 June 2018 (Audited Results)

R thousands	Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	29 686 854	29 525 994	28 773 836	96.9%	97.5%	(727 357)	1 479 515	(2.5%)	5.0%
Free State	16 800 636	16 500 387	13 857 362	82.5%	84.0%	(142 313)	2 785 338	(0.9%)	16.9%
Gauteng	125 408 823	124 963 376	121 747 534	97.1%	97.4%	(549 491)	3 765 334	(0.4%)	3.0%
Kwazulu-Natal	58 805 827	58 177 667	58 073 830	98.8%	99.8%	(610 804)	714 641	(1.0%)	1.2%
Limpopo	16 386 863	16 672 991	15 379 266	93.9%	92.2%	(851 001)	2 144 727	(5.1%)	12.9%
Mpumalanga	16 717 571	16 635 552	16 686 276	99.8%	100.3%	(545 833)	495 109	(3.3%)	3.0%
North West	16 988 909	17 151 971	15 881 137	93.5%	92.6%	(595 423)	1 866 258	(3.5%)	10.9%
Northern Cape	6 301 062	6 376 374	5 692 538	90.3%	89.3%	(67 218)	751 054	(1.1%)	11.8%
Western Cape	55 449 003	54 391 327	54 896 339	99.0%	100.9%	(968 501)	463 489	(1.8%)	0.9%
Total National	342 545 548	340 395 640	330 988 118	96.6%	97.2%	(5 057 941)	14 465 463	(1.5%)	4.2%
Net						9 407 522			

Source: National Treasury Local Government Database

68. The aggregated operating revenue budget was R342.5 billion and reduced to R340.4 billion during the 2017/18 adjustments budget. The Eastern Cape, Free State, Kwazulu-Natal, Gauteng, Mpumalanga and Western Cape provinces reduced their operating revenue budget during the adjustments budget process. This can be

attributed to under collection of billed revenue during the first six months of the financial year.

69. The table shows an aggregated underperformance of R14.5 billion and over performance of operating revenue of R5.1 billion. This resulted in a net underperformance of operating revenue of R9.4 billion as at 30 June 2018. Most municipalities in North West, Limpopo, and Northern Cape provinces increased their operating revenue budget through the adjustments budget process to reflect funded budgets with surpluses. These municipalities also reported substantial levels of underperformance against their 2017/18 adjusted operating revenue budgets.
70. Table 14 below shows the number of municipalities that over- or under performance on their adjusted revenue budgets for 2017/18:

Table 14: Analysis of over- and under billing of operating budget as at 30 June 2018 (Audited Results)

Count	(Over)			Target		Under			Insufficient Information
	More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province									
Eastern Cape	2	1	1	8	7	10	4	6	0
Free State	1	2	3	4	5	4	1	3	0
Gauteng	1	0	1	2	6	1	0	0	0
Kwazulu-Natal	2	3	7	17	12	6	5	2	0
Limpopo	3	0	0	4	7	3	5	5	0
Mpumalanga	3	0	3	3	7	0	2	2	0
North West	4	0	3	6	2	2	1	4	0
Northern Cape	2	1	1	3	8	6	3	7	0
Western Cape	0	0	2	14	6	7	0	1	0
Total	18	7	21	61	60	39	21	30	0

Source: National Treasury Local Government Database

- a. 121 municipalities reached their targets by achieving a target within a 5 per cent variance of the adjusted revenue budget. This is an improvement compared to the 74 municipalities reported in this category at the end of the 2016/17 financial year;
- b. 46 municipalities exceeded their operating revenue budget by billing more than their revenue projections. Certain municipalities in eight provinces (Eastern Cape, Free State, Gauteng, Kwazulu-Natal, Limpopo, Mpumalanga, North West and Northern Cape) performed exceptionally well by exceeding their operating revenue budget by more than 15 per cent. However, some of these municipalities received additional revenue on items such as rentals of facilities and interest on outstanding debtors; and
- c. 90 municipalities underperformed against their operating revenue budget. Of this total, 30 municipalities underperformed by more than 15 per cent of their adjusted operating revenue budgets while 21 underperformed in the region between 10 per cent and 15 per cent when compared to 35 in 2016/17.
71. Amongst the factors that contributes to revenue management inefficiencies in municipalities, the most common are:
- *Over-ambitious revenue estimates* – there is a tendency for municipal councils to inflate revenue projections to produce a surplus budget. In most cases, these revenue estimates are inconsistent with the economic realities prevailing in these municipalities;

- *Weak management of the overall revenue value chain* – including the setting of tariffs for trading services and administering the property transfer process;
- *Poor implementation of debt collection and credit control policies* – municipalities have adopted stringent measures over their debtors but it is in the implementation of those policies that most municipalities consistently fail. As a result, outstanding consumer debtors are escalating at an alarming rate;
- *Illegal electricity connections* – municipalities are losing significant amounts of revenue through electricity theft and tampering of electricity meters;
- *Distribution losses due to ageing infrastructure* – many municipalities are experiencing losses in water and electricity due to the age and condition of infrastructure assets. These municipalities persistently under budget for the repairs and maintenance and renewal of existing infrastructure; and
- *Weaknesses in the implementation of indigent policies* – municipalities are not paying adequate attention to properly profiling indigent households. This has resulted in the provision of free basic services to beneficiaries that are not entitled to benefit. A further contributory factor to poor municipal revenues is provision of free basic services in excess of the National Government Policy guidelines, namely, 6 kl or water and 50kw/h of electricity per households per month.

Under collection of revenue versus the Debtors' Book

72. As shown in Table 15 below, total debtors as at 30 June 2018 amounted to R152.7 billion.

Table 15: Consolidated Debtors Age Analysis as at 30 June 2018 (Audited Results)

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Amount	%
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	5 282 503	14.2%	1 935 850	5.2%	1 329 039	3.6%	28 698 623	77.1%	37 246 015	29.5%	1 988 525 -155.2%
Trade and Other Receivables from Exchange Transactions - Electricity	10 663 086	52.1%	1 223 616	6.0%	602 068	2.9%	7 978 047	39.0%	20 466 817	16.2%	-2 974 998 232.2%
Receivables from Non-exchange Transactions - Property Rates	5 514 878	19.4%	1 368 716	4.8%	934 075	3.3%	20 670 269	72.6%	28 487 938	22.6%	-190 205 14.8%
Receivables from Exchange Transactions - Waste Water Management	1 153 285	14.3%	344 339	4.3%	383 695	4.8%	6 188 143	76.7%	8 069 462	6.4%	-269 909 21.1%
Receivables from Exchange Transactions - Waste Management	1 077 372	11.3%	385 492	4.0%	355 139	3.7%	7 758 267	81.0%	9 576 270	7.6%	-157 515 12.3%
Receivables from Exchange Transactions - Property Rental Debtors	74 381	11.3%	32 844	5.0%	35 685	5.4%	512 929	78.2%	655 839	0.5%	52 836 -4.1%
Interest on Arrear Debtor Accounts	431 995	6.5%	222 530	3.3%	314 456	4.7%	5 686 898	85.4%	6 655 879	5.3%	81 259 -6.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	402	-1.0%	0	0.0%	0	0.0%	-39 677	101.0%	-39 275	0.0%	0 0.0%
Other	1 217 273	8.0%	513 425	3.4%	276 005	1.8%	13 116 495	86.7%	15 123 198	12.0%	188 712 -14.7%
Total By Income Source	25 415 175	20.1%	6 026 812	4.8%	4 230 162	3.4%	90 569 994	71.7%	126 242 143	100.0%	-1 281 295 100.0%
Debtors Age Analysis By Customer Group											
Organs of State	1 295 575	14.2%	449 988	4.9%	327 795	3.6%	7 039 651	77.2%	9 113 009	7.2%	-351 180 27.4%
Commercial	10 385 056	34.0%	1 869 432	6.1%	937 354	3.1%	17 345 741	56.8%	30 537 583	24.2%	-330 708 25.8%
Households	11 106 943	16.2%	3 263 214	4.8%	1 117 756	1.6%	52 910 013	77.4%	68 397 927	54.2%	4 316 571 -336.9%
Other	2 627 601	14.4%	444 178	2.4%	1 847 257	10.2%	13 274 589	73.0%	18 193 624	11.8%	-4 915 978 383.7%
Total By Customer Group	25 415 175	20.1%	6 026 812	1.5%	4 230 162	9.6%	90 569 994	81.2%	126 242 143	100.0%	-1 281 295 100.0%
Per Province											
Eastern Cape	1 765 167	6.9%	466 011	7.7%	439 513	10.4%	8 439 219	9.3%	11 109 910	8.8%	773 670 -60.4%
Free State	1 097 775	4.3%	372 771	6.2%	865 583	20.5%	6 655 829	7.3%	8 991 958	7.1%	276 834 -21.6%
Gauteng	10 756 177	42.3%	2 534 237	42.0%	1 015 008	24.0%	34 839 078	38.5%	49 144 500	38.9%	-4 219 049 329.3%
KwaZulu-Natal	4 329 368	17.0%	1 133 902	18.8%	644 049	15.2%	18 856 958	20.8%	24 964 277	19.8%	737 969 -57.6%
Limpopo	628 762	2.5%	267 041	4.4%	186 453	4.4%	4 793 373	5.3%	5 875 629	4.7%	22 390 -1.7%
Mpumalanga	606 871	2.4%	295 698	4.9%	277 434	6.6%	7 238 549	8.0%	8 418 552	6.7%	0 0.0%
North west	625 573	2.5%	329 193	5.5%	317 016	7.5%	3 566 378	3.9%	4 838 160	3.8%	6 0.0%
Northern Cape	373 468	1.5%	102 915	1.7%	82 556	2.0%	3 244 664	3.6%	3 803 803	3.0%	35 056 -2.7%
Western Cape	5 232 014	20.6%	525 044	8.7%	402 550	9.5%	2 935 946	3.2%	9 095 554	7.2%	1 091 829 -85.2%
Total By Customer Group	25 415 175	100.0%	6 026 812	100.0%	4 230 162	100.0%	90 569 994	100.0%	126 242 143	100.0%	-1 281 295 100.0%

73. The debtors' age analysis by province shows that Gauteng province (with three metros) has the highest outstanding debtors of R49.1 billion while the Northern Cape has the lowest at R3.8 billion.
74. The failure on the part of municipalities to collect revenue due and the inadequate debt impairment provisions are among the factors contributing to cash flow shortages. This must be remedied to achieve financial sustainability. While several municipalities have appointed debt collectors to assist in the collection of arrear debt, the effectiveness of such intervention is determined largely by the will of the municipality to enforce credit control and debt collection policies.
75. Failure to adequately implement an effective billing and financial system that ensures consumers are correctly billed for services consumed is another factor that negatively impacts the growing municipal debtors.
76. The under collection of billed revenue has a direct bearing on the cash position of municipalities considering that expenditure projections are based on the level of billed revenue instead of revenue collection. Outstanding debt has decreased from R128.3 billion in 2016/17 to R126.2 billion in 2017/18.
77. It should also be noted that the following has an impact on the collection of revenue:
- The economic slowdown contributing to increase in job losses which is more acute in mining towns impacts negatively on the ability of households to pay for municipal services;

- b. Significant increases (usually higher than inflation) in the prices of basic municipal services makes tariff increases unaffordable and increases the levels of non-payment for services; and
- c. Traditionally, electricity has been the highest revenue generator for municipalities. However, the increase in the number of households and businesses opting for alternative sources of energy such as solar panels and gas is negatively impacting the generation of electricity revenue.

Operational failures on the part of municipalities tabling unfunded budgets

- 78. It is necessary to acknowledge the magnitude and consequences of operational failures at municipalities to better understand why the attempts to resolve the issues of unfunded budgets have not yielded positive and sustainable results.
- 79. While significant strides have been made in ensuring that local government is adequately funded through the revision of the Local Government Equitable Share formula, there are other challenges that require immediate attention.
- 80. When National Treasury assessed the budgets of municipalities that persistently adopt unfunded budgets, the following issues were evident:
 - Poor financial management capabilities negatively impacting on the revenue collection rate and consequently the debtors book continue to accumulate hence most municipalities mainly depend on the equitable share and government grants to sustain their operations;
 - Deficiencies in the billing transaction processing which impacts negatively on the integrity of billing information and revenue collection. Recent Section 71 and 72 reports from respective provinces or municipalities indicate the discontent with the municipalities' poor billing practices. In addition, faulty meter readings and incorrect consumer information are among the contributing factors to the poor billing. Although most municipalities have developed revenue strategies to improve their debt collection and enforce credit control policies, these strategies are poorly implemented resulting in no real tangible improvements;
 - Weak municipal leadership, including ineffective councils and governance structures contribute to weak fiscal discipline and consequently financial mismanagement. Governance failures which lead to the overall failure of the institution, particularly where there was a hostile relationship between the regional political branch and the Mayors of respective municipalities;
 - Institutional instability because of political interference in the administration, weak political oversight and monitoring of budget implementation with no consequences for poor audit outcomes;
 - The absence of a suitably competent Chief Financial Officer presents a risk to sound financial management as it provides opportunities for the flouting of internal controls, non-compliance to the legal framework and general mismanagement of public funds;
 - Undefined roles and responsibilities resulting from a lack of clarity of the institutional arrangements between districts and local municipalities. In the

case of water services, the institutional relationship between the Ngaka Modiri Molema District and Mafikeng Local Municipality is a typical example of where the unclear institutional arrangements and absence of a service level agreement for the provisioning of water services is at the root of disputes with respect to the allocation of the Equitable Share. This is directly linked to the lack of understanding by the district and local municipality on the powers and functions legally assigned to them; and

- Failure to pay creditors within the MFMA's prescribed thirty days or as contractually stipulated. The increasing outstanding creditor's amounts for the past three financial years demonstrated that several municipalities are not prioritising the payments to creditors, particularly the payments to bulk suppliers (Eskom and Water boards). This increasing debts has a direct impact on the funding compliance of municipalities.

National Treasury's responses to improve municipal performance

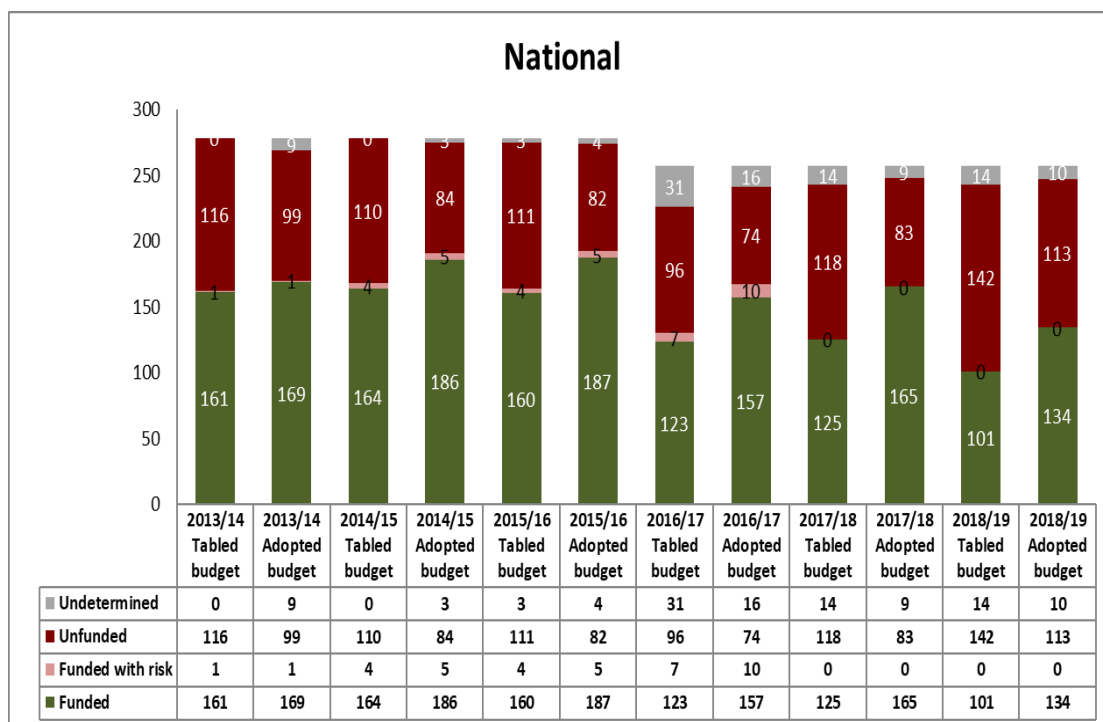
81. In order to address the budgeting challenges in municipalities it is imperative that the broader scope of remedial action required is recognised and that all spheres of government contribute to the recovery process. Therefore, a multi-pronged approach that includes addressing operational inefficiencies, incompetence and governance failures is required to ensure sound fiscal discipline in the longer term.
82. In 2017, the Budget Council Lekgotla agreed that there is a need for PTs to report quarterly on the progress with regard to the implementation of the province specific strategies and progress made against each of the identified game changers (funded budgets, revenue management, supply chain management, asset management, mSCOA and audit outcomes).
83. The Budget Council Lekgotla acknowledged that concerted effort is required to support municipalities with the implementation of budget reforms with specific focus on funded and credible budgets. Therefore, it was decided that municipalities adopting unfunded budgets must redo their budgets until they are funded or develop financial plans that will address budget shortfalls or deficits.

Funded municipal budgets

84. Recent annual MFMA Budget Circulars No. 74 and 89, highlights the importance of tabling funded budgets. As one of the key game changers, national and provincial treasuries are conducting comprehensive analysis on tabled budgets of municipalities to identify possible risks and provide guidance to municipalities on how to address challenges.
85. In addition to the annual budget circulars, National Treasury enhanced the Budget Assessment Methodology and Funding Assessment Tool to provide a consistent and reliable assessment methodology across national and provincial treasuries to determine whether municipal budgets are credible and sustainable in terms of Section 18 of the MFMA.
86. Municipalities that are failing to produce funded budgets in a particular financial year will be required to submit a plan of action on how to improve from unfunded to a funded position.

87. The graph below shows that municipalities adopting funded budgets have increased from 157 in 2016/17 to 165 in 2017/18 and reduced to 134 in 2018/19. It is evident that municipalities are starting to acknowledge the importance of adopting funded budgets.

Figure 2: Funded / Unfunded Municipal Budgets



The Municipal Financial Sustainability Challenges

88. In 2017, National Treasury drafted a discussion paper "The Municipality Financial Sustainability Challenges". This followed a discussion at the Budget Lekgotla to find ways to address the municipal financial sustainability challenges. The discussion paper emphasised the root causes of operational failures on the part of municipalities that are defaulting on bulk supply creditors and collective responses to those challenges.
89. The Budget Council endorsed that a holistic approach to improving financial management and sustainability should be implemented by Government (Department of Cooperative Government, National Treasury, the South African Local Government Association and all appropriate role players in the space of Local Government).
90. It was acknowledged that provincial interventions implemented in the past financial years in terms of section 139 of the Constitution to assist struggling municipalities have not necessarily yielded the desired outcomes.
91. Achieving financial sustainability in municipalities goes beyond adopting a funded or credible budget. When National Treasury assess municipal budgets of municipalities it also determines to what extent does those budgets gives effect to long-term financial and operational sustainability of municipalities.

92. On the other hand, the Financial Recovery Services Unit assist municipalities placed under intervention with preparations of financial recovery plans. Currently, 16 municipalities are implementing financial recovery plans, some of these municipalities are not under interventions, but have requested assistance from the National Treasury. Municipalities that are receiving support are Mangaung, City of Tshwane Metro, Msunduzi, City of Mbombela, Maluti-A-Phofung, Masilonyana, Mafube, Ubuntu, Kai Garib, Edumbe, Harry Gwala, Dipaleseng, Naledi, Emfuleni and Emalahleni.

mSCOA

93. Prior to the introduction of *mSCOA*, municipalities used to submit their annual budgets and in-year performance reporting to the National Treasury's Local Government Database (LG Database) using standardised Excel reporting formats, but the accuracy, reliability and relevance of the consolidated information was questionable. The introduction of *mSCOA* has significantly improved the ability of National Treasury to ensure that municipalities report in a uniform, consistent and reliable way, as the correctness and accuracy of the submissions can now be validated. The reliability and relevance of reported performance can be verified because all municipalities are using the standard classification that are defined in simple terms, which ensures transactions are appropriately classified.
94. The *mSCOA* Regulations requires that municipalities upload their annual MTREF budgets (tabled and adopted) as well as monthly actuals in a data string format to the Local Government Database and Reporting System across the six *mSCOA* regulated segments. The successful submission of the budget data strings once again exceeded expectations as 92 per cent of municipalities had successfully uploaded their tabled 2017/18 MTREF budget data strings (TABB) on 26 July 2018.
95. However, there are still inconsistencies between the *mSCOA* data set and the approved budgets or monthly actuals schedules submitted by some municipalities. When National Treasury investigate into the reasons for this unreliable data, it was revealed that some municipalities do not generate the reporting schedules directly from the financial system but still prepare these schedules manually on excel spreadsheet, hence discrepancies between the *mSCOA* data set and the approved Schedule A, B or C.
96. In Phase 4 of the *mSCOA* project implementation, a once off non-accredited *mSCOA* training was rolled out to approximately 5 821 officials from all three spheres of government and other relevant stakeholders across the affected environment. However, due to the high turnover of staff in government, especially in municipalities, there is a need for continuous and accredited training on *mSCOA*.
97. The National and Provincial treasuries are key stakeholders that drive the successful implementation of the *mSCOA* reform in municipalities. To date, intensive efforts have been made to build the capacity of the Provincial and National Treasuries through monthly progress meetings and training sessions.
98. National Treasury has also continued to meet quarterly with the Reporting Reference Group to discuss and agree on *mSCOA* related reporting issues. The reference group consists of representatives from National and Provincial Treasuries, all municipal system vendors, municipalities that act as their own vendors (Cities of Cape Town, eThekweni and Johannesburg), the Accounting Standards Board (ASB) and Chartered Institute of Government Finance Audit and Risk Officers (CIGFARO). These meetings

have also eliminated the duplication of efforts when National and Provincial Treasuries meet with system vendors separately on the same issues.

99. All 257 municipalities should now be able to transact and report in *mSCOA* and that planning and reporting integrate seamlessly across the accountability cycle.

CONCLUSION:

100. The over- and underspending report systematically discusses the revenue and spending performance of all 257 municipalities per province. This report highlights that **a significant number of municipalities continue to perform unsatisfactorily** in terms of their budget planning, implementation and monitoring.
101. In aggregate, the 2017/18 total **underspending of the capital budget** has shown marginal decrease compared to the previous financial year (2016/17) and this indicates that municipalities are still struggling with implementation of capital programmes. Until municipalities adopt a more serious approach to project management, contract management and supply chain issues, underspending of the capital budget will be a permanent feature of the local government landscape undermining development efforts.
102. **Several municipalities continue to adopt unfunded budgets** in spite of being cautioned against this practice. This demonstrate financial problems and governance issues in those municipalities. National and provincial treasuries have taken a step to influence these municipalities to develop financial plans that will outline actions to be undertaken to develop funded budgets.
103. A widespread problem is the **weak governance and administrative challenges** which culminated in the suspension of many municipal managers and chief financial officers. These suspensions weaken the administrative capacity and accountability within the municipality.
104. **Overstating of operational revenue budget** on the basis of unrealistic budget assumptions remains a challenge. This provides municipal councils with a false sense of self-sufficiency with regard to revenue generation. The practice of artificially inflating revenues is the nexus of many financial failures in local government.
105. **Escalating debt levels** continue to be a problem in local government. Although municipalities provide various reasons for under-collection of revenue, it is acknowledged that poor fiscal effort underlies the dismal performance in this area. Weak implementation of credit controls perpetuates a culture of non-payment and the failure to appropriately manage indigent accounts further exacerbates the problem of increasing debt levels.
106. It is broadly acknowledged that the key game changers required to address municipal financial performance failures are funded budgets, revenue management, *mSCOA*, asset management, Supply Chain Management and audit outcomes. National Treasury is working jointly with provincial treasuries to implement other initiatives to assist municipalities to address weaknesses in specific financial management discipline including budgets and revenue management. This will include engaging with other stakeholders such as Department of Cooperative Governance (DCoG) to address matters of governance, service delivery, institutional and human resources challenges that are eminent in municipalities.

Annexure A

Over- and under billing of total revenue for 2017/18

AGGREGATED BUDGETS OF TOTAL REVENUE FOR THE 4th Quarter Ended 30 June 2018											
		Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget	
R thousands	Code										
EASTERN CAPE											
A	Buffalo City	BUF	7 846 195	7 726 080	6 831 395	87.1%	88.4%	-	894 685	-	11.6%
A	Nelson Mandela Bay	NMA	10 965 427	11 321 753	11 185 573	102.0%	98.8%	-	136 180	-	1.2%
Total Metros			18 811 622	19 047 833	18 016 967	95.8%	94.6%	-	1 030 865	-	5.4%
B	Dr Beyers Naude	EC101	381 682	398 781	374 727	98.2%	94.0%	-	24 055	-	6.0%
B	Blue Crane Route	EC102	231 718	226 950	215 229	92.9%	94.8%	-	11 721	-	5.2%
B	Makana	EC104	549 620	476 572	461 641	84.0%	96.9%	-	14 931	-	3.1%
B	Ndlambe	EC105	360 848	363 731	359 188	99.5%	98.8%	-	4 543	-	1.2%
B	Sundays River Valley	EC106	241 571	260 966	270 719	112.1%	103.7%	(9 753)	-	(3.7%)	-
B	Kouga	EC108	744 019	758 460	755 367	101.5%	99.6%	-	3 093	-	0.4%
B	Kou-Kamma	EC109	122 935	141 580	140 240	114.1%	99.1%	-	1 340	-	0.9%
C	Sarah Baartman	DC10	141 366	151 523	113 080	80.0%	74.6%	-	38 442	-	25.4%
Total Sarah Baartman			2 773 757	2 778 563	2 690 191	97.0%	96.8%	(9 753)	98 125	(0.4%)	3.5%
B	Mbhashe	EC121	422 971	346 382	302 316	71.5%	87.3%	-	44 066	-	12.7%
B	Mnquma	EC122	353 924	354 411	300 277	84.8%	84.7%	-	54 134	-	15.3%
B	Great Kei	EC123	127 101	119 920	115 475	90.9%	96.3%	-	4 445	-	3.7%
B	Amahlathi	EC124	257 766	262 645	198 653	77.1%	75.6%	-	63 993	-	24.4%
B	Nqgushwa	EC126	144 450	148 069	264 711	183.3%	178.8%	(116 642)	-	(78.8%)	-
B	Raymond Mhlaba	EC129	410 036	420 641	450 759	109.9%	107.2%	(30 118)	-	(7.2%)	-
C	Amathole	DC12	1 967 079	1 652 330	1 709 771	86.9%	103.5%	(57 441)	-	(3.5%)	-
Total Amathole			3 683 326	3 304 397	3 341 961	90.7%	101.1%	(204 202)	166 638	(6.2%)	5.0%
B	Inxuba Yethemba	EC131	340 252	297 486	277 987	81.7%	93.4%	-	19 498	-	6.6%
B	Intsika Yethu	EC135	213 328	213 328	243 015	113.9%	113.9%	(29 687)	-	(13.9%)	-
B	Emalahleni (EC)	EC136	194 926	197 185	188 124	96.5%	95.4%	-	9 061	-	4.6%
B	Engcobo	EC137	231 089	271 544	214 392	92.8%	79.0%	-	57 152	-	21.0%
B	Sakhisizwe	EC138	124 150	124 150	114 932	92.6%	92.6%	-	9 218	-	7.4%
B	Enoch Mgijima	EC139	735 737	673 453	709 102	96.4%	105.3%	(35 649)	-	(5.3%)	-
C	Chris Hani	DC13	1 650 648	1 608 574	1 300 661	78.8%	80.9%	-	307 913	-	19.1%
Total Chris Hani			3 490 129	3 385 720	3 048 215	87.3%	90.0%	(65 337)	402 842	(1.9%)	11.9%
B	Elundini	EC141	435 099	445 067	301 385	69.3%	67.7%	-	143 682	-	32.3%
B	Senqu	EC142	285 530	287 293	276 052	96.7%	96.1%	-	11 240	-	3.9%
B	Walter Sisulu	EC145	256 512	266 747	274 541	107.0%	102.9%	(7 794)	-	(2.9%)	-
C	Joe Gqabi	DC14	767 894	832 432	640 349	83.4%	76.9%	-	192 083	-	23.1%
Total Joe Gqabi			1 745 035	1 831 538	1 492 327	85.5%	81.5%	(7 794)	347 005	(0.4%)	18.9%
B	Nquzu Hills	EC153	453 405	483 472	1 003 081	221.2%	207.5%	(519 609)	-	(107.5%)	-
B	Port St Johns	EC154	244 099	210 142	188 687	77.3%	89.8%	-	21 455	-	10.2%
B	Nyandeni	EC155	446 650	488 778	366 755	82.1%	75.0%	-	122 023	-	25.0%
B	Mhlontlo	EC156	254 889	277 248	258 514	101.4%	93.2%	-	18 734	-	6.8%
B	King Sabata Dalindyebo	EC157	1 298 897	1 343 902	1 331 811	102.5%	99.1%	-	12 092	-	0.9%
C	O R Tambo	DC15	2 649 958	2 647 364	2 226 906	84.0%	84.1%	-	420 458	-	15.9%
Total O .R. Tambo			5 347 897	5 450 907	5 375 754	100.5%	98.6%	(519 609)	594 762	(9.5%)	10.9%
B	Matatiele	EC441	491 815	499 589	433 253	88.1%	86.7%	-	66 336	-	13.3%
B	Umtzimvubu	EC442	447 108	447 108	338 194	75.6%	75.6%	-	108 914	-	24.4%
B	Mbizana	EC443	388 015	413 001	354 081	91.3%	85.7%	-	58 920	-	14.3%
B	Ntabankulu	EC444	223 246	230 312	210 740	94.4%	91.5%	-	19 572	-	8.5%
C	Alfred Nzo	DC44	1 090 791	1 111 690	1 029 622	94.4%	92.6%	-	82 068	-	7.4%
Total Alfred Nzo			2 640 975	2 701 700	2 365 890	89.6%	87.6%	-	335 810	-	12.4%
Total Eastern Cape			38 492 742	38 500 658	36 331 305	94.4%	94.4%	(806 694)	2 976 048	(2.1%)	7.7%
FREE STATE											
A	Mangaung	MAN	7 415 008	7 562 108	7 231 194	97.5%	95.6%	-	330 914	-	4.4%
Total Metros			7 415 008	7 562 108	7 231 194	97.5%	95.6%	-	330 914	-	4.4%
B	Letsemeng	FS161	180 207	173 052	172 751	95.9%	99.8%	-	301	-	0.2%
B	Kopanong	FS162	303 450	268 521	255 647	84.2%	95.2%	-	12 874	-	4.8%
B	Mohokare	FS163	238 272	239 893	210 540	88.4%	87.8%	-	29 353	-	12.2%
C	Xhariep	DC16	59 256	56 812	62 479	105.4%	110.0%	(5 667)	-	(10.0%)	-
Total Xhariep			781 185	738 278	701 417	89.8%	95.0%	(5 667)	42 527	(0.8%)	5.8%
B	Masilanyana	FS181	309 085	283 260	-	-	-	-	283 260	-	100.0%
B	Tokologo	FS182	162 414	231 998	209 530	129.0%	90.3%	-	22 467	-	9.7%
B	Tswelopele	FS183	193 362	181 101	169 871	87.9%	93.8%	-	11 230	-	6.2%
B	Matjhabeng	FS184	2 505 388	2 507 310	2 263 192	90.3%	90.3%	-	244 118	-	9.7%
B	Nala	FS185	371 843	375 250	371 773	100.0%	99.1%	-	3 477	-	0.9%
C	Lejweleputswa	DC18	125 848	128 677	131 992	104.9%	102.6%	(3 315)	-	(2.6%)	-
Total Lejweleputswa			3 667 940	3 707 596	3 146 359	85.8%	84.9%	(3 315)	564 552	(0.1%)	15.2%
B	Setsoto	FS191	575 208	550 818	531 779	92.4%	96.5%	-	19 039	-	3.5%
B	Ditlabeng	FS192	801 438	792 003	727 036	90.7%	91.8%	-	64 967	-	8.2%
B	Nkelotana	FS193	402 473	407 436	353 375	87.8%	86.7%	-	54 061	-	13.3%
B	Malut-a-Phofung	FS194	1 983 310	1 983 322	-	-	-	-	1 983 322	-	100.0%
B	Phumelela	FS195	213 492	211 254	260 741	122.1%	123.4%	(49 487)	-	(23.4%)	-
B	Mantsope	FS196	279 614	281 044	286 498	102.5%	101.9%	(5 454)	-	(1.9%)	-
C	Thabo Mofutsanyana	DC19	220 015	123 113	137 221	62.4%	111.5%	(14 108)	-	(11.5%)	-
Total Thabo Mofutsanyana			4 475 550	4 348 989	2 296 649	51.3%	52.8%	(69 049)	2 121 389	(1.6%)	48.8%
B	Moghaka	FS201	861 584	848 607	769 258	89.3%	90.6%	-	79 349	-	9.4%
B	Ngwathe	FS203	774 248	743 838	653 366	84.4%	87.8%	-	90 472	-	12.2%
B	Metsimaholo	FS204	1 255 094	1 190 109	1 096 278	87.3%	92.1%	-	93 831	-	7.9%
B	Matlube	FS205	236 221	233 996	-	-	-	-	233 996	-	100.0%
C	Fezile Dabi	DC20	155 201	223 494	181 345	116.8%	81.1%	-	42 150	-	18.9%
Total Fezile Dabi			3 282 349	3 240 044	2 700 247	82.3%	83.3%	-	539 798	-	16.7%
Total Free State			19 622 031	19 597 015	16 075 866	81.9%	82.0%	(78 031)	3 599 181	(0.4%)	18.4%

GAUTENG										
A	City of Ekurhuleni	EKU	39 010 854	39 372 854	38 361 301	98.3%	97.4%	-	1 011 553	2.6%
A	City of Johannesburg	JHB	57 439 200	55 078 197	51 650 490	89.9%	93.8%	-	3 427 707	6.2%
A	City of Tshwane	TSH	34 086 298	34 432 885	33 348 391	97.8%	96.9%	-	1 084 494	3.1%
Total Metros			130 536 352	128 883 936	123 360 182	94.5%	95.7%	-	5 523 753	4.3%
B	Emfuleni	GT421	6 451 599	5 925 346	6 136 072	95.1%	103.6%	(210 726)	-	-
B	Midvaal	GT422	1 103 313	1 142 120	1 123 167	101.8%	98.3%	-	18 953	1.7%
B	Lesedi	GT423	839 237	846 947	838 529	99.9%	99.0%	-	8 417	1.0%
C	Sedibeng	DC42	370 636	365 881	361 220	97.5%	98.7%	-	4 661	1.3%
Total Sedibeng			8 764 785	8 280 294	8 458 988	96.5%	102.2%	(210 726)	32 032	(2.5%)
B	Mogale City	GT481	2 874 046	3 188 511	3 126 336	108.8%	98.1%	-	62 174	1.9%
B	Merafong City	GT484	1 411 905	1 370 408	1 500 565	106.3%	109.5%	(130 157)	-	-
B	Rand West City	GT485	1 711 280	1 894 381	1 795 535	104.9%	94.8%	-	98 846	5.2%
C	West Rand	DC48	530 071	351 110	284 306	53.6%	81.0%	-	66 804	19.0%
Total West Rand			6 527 302	6 804 410	6 706 742	102.7%	98.6%	(130 157)	227 824	(3.3%)
Total Gauteng			145 828 439	143 968 639	138 525 912	95.0%	96.2%	(340 883)	5 783 609	(0.2%)
KWAZULU-NATAL										
A	eThekweni	ETH	40 724 740	39 618 031	37 825 468	92.9%	95.5%	-	1 792 563	4.5%
Total Metros			40 724 740	39 618 031	37 825 468	92.9%	95.5%	-	1 792 563	4.5%
B	Umdoni	KZN213	341 619	362 137	335 636	98.2%	92.7%	-	26 501	7.3%
B	Umzumbe	KZN212	227 468	232 272	203 110	89.3%	87.4%	-	29 162	12.6%
B	uMuziwabantu	KZN214	230 217	233 598	211 960	92.1%	90.7%	-	21 638	9.3%
B	Ray Nkonyeni	KZN216	962 806	1 091 967	992 193	103.1%	90.9%	-	99 774	9.1%
C	Ugu	DC21	1 275 003	1 162 631	1 066 319	83.6%	91.7%	-	96 312	8.3%
Total Ugu			3 037 112	3 082 606	2 809 219	92.5%	91.1%	-	273 388	8.9%
B	uMshwathi	KZN221	180 427	187 627	182 463	101.1%	97.2%	-	5 164	2.8%
B	uMngeni	KZN222	458 813	411 382	424 070	92.4%	103.1%	(12 688)	-	-
B	Mpofana	KZN223	148 884	148 166	121 109	81.3%	81.7%	-	27 057	18.3%
B	Impendle	KZN224	61 277	61 347	57 578	94.0%	93.9%	-	3 769	6.1%
B	uMgungundlovu	KZN225	5 636 306	5 559 990	5 130 950	91.0%	92.3%	-	429 040	7.7%
B	Mkhambathini	KZN226	109 888	111 169	125 668	114.4%	113.0%	(14 499)	-	-
B	Richmond	KZN227	115 568	120 426	107 904	93.4%	89.6%	-	12 522	10.4%
C	uMgungundlovu	DC22	925 074	902 251	1 093 128	118.2%	121.2%	(190 877)	-	-
Total uMgungundlovu			7 636 237	7 502 360	7 242 871	94.8%	96.5%	(218 064)	477 552	(2.9%)
B	Okhahlamba	KZN235	246 947	260 646	251 480	101.8%	96.5%	-	9 167	3.5%
B	Inkosi Langalibalele	KZN237	582 235	588 829	564 638	97.0%	95.9%	-	24 191	4.1%
B	Alfred Duma	KZN238	841 400	890 781	959 884	114.1%	107.8%	(69 103)	-	-
C	Uthukela	DC23	1 060 189	986 895	839 193	79.2%	85.0%	-	147 702	15.0%
Total Uthukela			2 730 770	2 727 151	2 615 195	95.8%	95.9%	(69 103)	181 060	(2.5%)
B	Endumeni	KZN241	415 299	332 258	343 565	82.7%	103.4%	(11 307)	-	-
B	Nquthu	KZN242	274 007	282 092	243 908	89.0%	86.5%	-	38 184	13.5%
B	Msinga	KZN244	228 024	218 339	217 632	95.4%	99.7%	-	707	0.3%
B	Umvoti	KZN245	236 989	409 197	285 585	120.5%	69.8%	-	123 612	30.2%
C	Umqinyathi	DC24	774 697	744 476	639 777	82.6%	85.9%	-	104 699	14.1%
Total Umqinyathi			1 929 015	1 986 362	1 730 468	89.7%	87.1%	(11 307)	267 202	(0.6%)
B	Newcastle	KZN252	1 994 840	1 930 693	1 883 993	94.4%	97.6%	-	46 699	2.4%
B	Emadlangeni	KZN253	96 810	93 763	85 138	87.9%	90.8%	-	8 624	9.2%
B	Dannhauser	KZN254	184 848	198 773	166 847	90.3%	83.9%	-	31 926	16.1%
C	Amajuba	DC25	301 072	305 236	317 122	105.3%	103.9%	(11 886)	-	-
Total Amajuba			2 577 569	2 528 465	2 453 101	95.2%	97.0%	(11 886)	87 250	(0.5%)
B	eDumbe	KZN261	154 408	161 038	159 853	103.5%	99.3%	-	1 185	0.7%
B	uPhongolo	KZN262	273 070	296 296	269 236	98.6%	90.9%	-	27 060	9.1%
B	Abaqulusi	KZN263	484 681	509 028	547 744	113.0%	107.6%	(38 716)	-	-
B	Nongoma	KZN265	242 052	225 474	234 410	96.8%	104.0%	(8 936)	-	-
B	Ulundi	KZN266	378 436	379 096	337 967	89.3%	89.2%	-	41 129	10.8%
C	Zululand	DC26	1 019 779	887 591	818 722	80.3%	92.2%	-	68 869	7.8%
Total Zululand			2 552 427	2 458 523	2 367 932	92.8%	96.3%	(47 652)	138 243	(1.9%)
B	Umkhambathini	KZN271	235 786	243 703	212 553	90.1%	87.2%	-	31 150	12.8%
B	Jozini	KZN272	261 497	260 673	267 968	102.5%	102.8%	(7 295)	-	-
B	Mthunjaneni	KZN275	258 669	259 829	245 269	94.8%	94.4%	-	14 561	5.6%
B	Hiabisa Big Five	KZN276	154 848	160 775	155 654	100.5%	96.8%	-	5 122	3.2%
C	Umkhanyakude	DC27	656 421	662 538	599 334	91.3%	90.5%	-	63 205	9.5%
Total Umkhanyakude			1 567 221	1 587 519	1 480 777	94.5%	93.3%	(7 295)	114 037	(0.5%)
B	Mtolozi	KZN281	196 377	174 230	185 346	94.4%	106.4%	(11 116)	-	-
B	uMhlathuze	KZN282	3 416 696	3 385 660	3 375 233	98.8%	99.7%	-	10 427	0.3%
B	uMlalazi	KZN284	391 989	399 862	412 939	105.3%	103.3%	(13 078)	-	-
B	Mthongweni	KZN285	184 196	196 722	169 017	91.8%	85.9%	-	27 706	14.1%
B	Nkandla	KZN286	164 597	155 598	144 700	87.9%	93.0%	-	10 898	7.0%
C	King Cetshwayo	DC28	1 009 492	1 033 493	859 632	85.2%	83.2%	-	173 860	16.8%
Total King Cetshwayo			5 363 347	5 345 564	5 146 868	96.0%	96.3%	(24 194)	222 891	(0.5%)
B	Mandeni	KZN291	276 425	276 228	318 546	115.2%	115.3%	(42 317)	-	-
B	KwaDukuza	KZN292	1 686 519	1 646 665	1 646 751	97.6%	100.0%	(86)	-	-
B	Ndwedwe	KZN293	251 452	263 252	204 078	81.2%	77.5%	-	59 175	22.5%
B	Maphumulo	KZN294	137 653	151 299	136 396	99.1%	90.1%	-	14 903	9.9%
C	iLembe	DC29	1 000 554	991 762	1 006 790	100.6%	101.5%	(15 028)	-	-
Total iLembe			3 352 603	3 329 207	3 312 560	98.8%	99.5%	(57 431)	74 078	(1.7%)
B	Greater Kokstad	KZN433	381 519	410 582	372 927	97.7%	90.8%	-	37 655	9.2%
B	Ubuhlebezwe	KZN434	217 357	209 371	169 881	78.2%	81.1%	-	39 490	18.9%
B	Umkhathuzi	KZN435	261 808	278 022	237 780	90.8%	85.5%	-	40 242	14.5%
B	Dr Nkomo Dlamini Zuma	KZN436	269 051	267 525	228 814	85.0%	85.5%	-	38 711	14.5%
C	Harry Gwala	DC43	776 047	792 246	668 785	86.2%	84.4%	-	123 461	15.6%
Total Harry Gwala			1 905 782	1 957 746	1 678 187	88.1%	85.7%	-	279 559	14.3%
Total KwaZulu-Natal			73 376 825	72 123 535	68 662 646	93.6%	95.2%	(446 932)	3 907 821	(0.6%)

Over- and underspending of municipalities as at 30 June 2018

LIMPOPO											
B	Greater Giyani	LIM331	415 625	471 976	427 757	102.9%	90.6%	-	44 219	-	9.4%
B	Greater Letaba	LIM332	440 304	482 075	425 776	96.7%	88.3%	-	56 299	-	11.7%
B	Greater Tzaneen	LIM333	1 199 921	1 227 957	1 156 350	96.4%	94.2%	-	71 607	-	5.8%
B	Ba-Phalaborwa	LIM334	538 791	539 573	428 982	79.6%	79.5%	-	110 590	-	20.5%
B	Maruleng	LIM335	272 335	291 041	276 789	101.6%	95.1%	-	14 251	-	4.9%
C	Mopani	DC33	1 667 194	1 671 894	1 480 289	88.8%	88.5%	-	191 605	-	11.5%
Total Mopani			4 534 170	4 684 516	4 195 944	92.5%	89.6%	-	488 572	-	10.4%
B	Musina	LIM341	343 533	367 189	317 588	92.4%	86.5%	-	49 601	-	13.5%
B	Thulamela	LIM343	1 034 830	930 261	704 018	68.0%	75.7%	-	226 242	-	24.3%
B	Makhado	LIM344	967 011	1 024 944	949 955	98.2%	92.7%	-	74 989	-	7.3%
B	Collins Chabane	LIM345	476 251	528 070	700 943	147.2%	132.7%	(172 873)	-	(32.7%)	-
C	Vhembe	DC34	1 535 656	1 593 297	1 694 968	110.4%	106.4%	(101 671)	-	(6.4%)	-
Total Vhembe			4 357 281	4 443 760	4 367 472	100.2%	98.3%	(274 544)	350 832	(6.2%)	7.9%
B	Blouberg	LIM351	338 721	337 294	320 156	94.5%	94.9%	-	17 138	-	5.1%
B	Molemole	LIM353	219 492	257 902	174 447	79.5%	67.6%	-	83 455	-	32.4%
B	Polokwane	LIM354	4 522 380	4 593 780	4 021 237	88.9%	87.5%	-	572 543	-	12.5%
B	Lepelle-Nkumpi	LIM355	700 119	687 616	782 628	111.8%	113.8%	(95 012)	-	(13.8%)	-
C	Capricorn	DC35	942 014	1 035 970	995 931	105.7%	96.1%	-	40 039	-	3.9%
Total Capricorn			6 722 727	6 912 562	6 294 400	93.6%	91.1%	(95 012)	713 175	(1.4%)	10.3%
B	Thabazimbi	LIM361	398 764	405 288	-	-	-	-	405 288	-	100.0%
B	Lephalale	LIM362	567 985	587 499	553 617	97.5%	94.2%	-	33 882	-	5.8%
B	Bela Bela	LIM366	480 588	479 515	454 438	94.6%	94.8%	-	25 077	-	5.2%
B	Mogalakwena	LIM367	1 371 212	1 271 237	1 781 618	129.9%	140.1%	(510 381)	-	(40.1%)	-
B	Modimolle-Mookgopong	LIM368	587 267	587 238	488 061	83.1%	83.1%	-	99 177	-	16.9%
C	Waterberg	DC36	133 481	136 331	136 069	101.9%	99.8%	-	262	-	0.2%
Total Waterberg			3 539 296	3 467 108	3 413 802	96.5%	98.5%	(510 381)	563 687	(14.7%)	16.3%
B	Ephraim Mogale	LIM471	302 914	307 294	286 710	94.7%	93.3%	-	20 585	-	6.7%
B	Elias Motsoaledi	LIM472	469 325	547 867	518 485	110.5%	94.6%	-	29 382	-	5.4%
B	Makhuduthamaga	LIM473	460 300	472 173	482 344	104.8%	102.2%	(10 171)	-	(2.2%)	-
B	Tubatse Fetakgomo	LIM476	688 377	688 932	652 496	94.8%	94.7%	-	36 436	-	5.3%
C	Sekhukhune	DC47	1 574 269	1 579 230	3 372 190	214.2%	213.5%	(1 792 961)	-	(113.5%)	-
Total Sekhukhune			3 495 184	3 595 497	5 312 225	152.0%	147.7%	(1 803 131)	86 403	(50.1%)	2.4%
Total Limpopo			22 648 658	23 103 443	23 583 844	104.1%	102.1%	(2 683 069)	2 202 668	(11.6%)	9.5%
MPUMALANGA											
B	Albert Luthuli	MP301	558 220	558 220	660 722	118.4%	118.4%	(102 502)	-	(18.4%)	-
B	Msukaligwa	MP302	730 793	691 522	606 971	83.1%	87.8%	-	84 551	-	12.2%
B	Mkhondo	MP303	557 103	600 179	557 075	100.0%	92.8%	-	43 104	-	7.2%
B	Pixley Ka Seme (MP)	MP304	345 680	350 838	334 843	96.9%	95.4%	-	15 995	-	4.6%
B	Lekwa	MP305	748 291	732 921	586 536	78.4%	80.0%	-	146 385	-	20.0%
B	Dipaleseng	MP306	240 048	240 048	365 632	152.3%	152.3%	(125 584)	-	(52.3%)	-
B	Govan Mbeki	MP307	1 791 868	1 791 868	1 779 548	99.3%	99.3%	-	12 319	-	0.7%
C	Gert Sibande	DC30	448 935	481 541	477 885	106.4%	99.2%	-	3 656	-	0.8%
Total Gert Sibande			5 420 938	5 447 137	5 369 212	99.0%	98.6%	(228 086)	306 011	(4.2%)	5.6%
B	Victor Khanye	MP311	504 711	504 711	375 662	74.4%	74.4%	-	129 049	-	25.6%
B	Emalaheni (MP)	MP312	3 162 671	3 159 717	3 136 242	99.2%	99.3%	-	23 476	-	0.7%
B	Steve Tshwete	MP313	1 639 377	1 697 209	1 689 194	103.0%	99.5%	-	8 015	-	0.5%
B	Emakhazeni	MP314	315 289	337 825	273 309	86.7%	80.9%	-	64 517	-	19.1%
B	Thembisile Hani	MP315	763 456	768 043	792 905	103.9%	103.2%	(24 862)	-	(3.2%)	-
B	Dr J.S. Moroka	MP316	671 348	554 736	644 397	96.0%	116.2%	(89 661)	-	(16.2%)	-
C	Nkangala	DC31	400 493	397 848	406 324	101.5%	102.1%	(8 475)	-	(2.1%)	-
Total Nkangala			7 457 345	7 420 090	7 318 033	98.1%	98.6%	(122 999)	225 056	(1.7%)	3.0%
B	Thaba Chweu	MP321	655 803	669 543	568 706	86.7%	84.9%	-	100 837	-	15.1%
B	Nkomazi	MP324	1 090 372	1 066 415	1 032 729	94.7%	96.8%	-	33 686	-	3.2%
B	Bushbuckridge	MP325	1 612 387	1 669 383	1 557 331	96.6%	93.3%	-	112 053	-	6.7%
B	City of Mbombela	MP326	3 341 211	3 318 715	3 159 104	94.5%	95.2%	-	159 612	-	4.8%
C	Ehlanzeni	DC32	291 564	280 077	277 844	95.3%	99.2%	-	2 233	-	0.8%
Total Ehlanzeni			6 991 336	7 004 134	6 595 713	94.3%	94.2%	-	408 421	-	5.8%
Total Mpumalanga			19 869 619	19 871 361	19 282 957	97.0%	97.0%	(351 084)	939 488	(1.8%)	4.7%
NORTH WEST											
B	Moretele	NW371	600 297	634 463	605 486	100.9%	95.4%	-	28 977	-	4.6%
B	Madibeng	NW372	1 989 190	2 003 602	2 068 606	104.0%	103.2%	(65 004)	-	(3.2%)	-
B	Rustenburg	NW373	5 298 997	5 412 126	4 433 018	83.7%	81.9%	-	979 108	-	18.1%
B	Kgetlengrivier	NW374	242 659	255 988	208 606	86.0%	81.5%	-	47 383	-	18.5%
B	Moses Kotane	NW375	959 639	995 189	1 076 880	112.2%	108.2%	(81 691)	-	(8.2%)	-
C	Bojanala Platinum	DC37	323 716	321 885	341 452	105.5%	106.1%	(19 568)	-	(6.1%)	-
Total Bojanala Platinum			9 414 497	9 623 253	8 734 048	92.8%	90.8%	(166 263)	1 055 468	(1.7%)	11.0%
B	Ratou	NW381	166 446	180 747	163 788	98.4%	90.6%	-	16 959	-	9.4%
B	Tswaing	NW382	209 321	209 321	313 754	149.9%	149.9%	(104 433)	-	(49.9%)	-
B	Mafikeng	NW383	894 396	1 033 083	896 045	100.2%	86.7%	-	137 038	-	13.3%
B	Ditsobotla	NW384	460 675	460 675	545 674	118.5%	118.5%	(84 999)	-	(18.5%)	-
B	Ramotshere Moiloa	NW385	383 975	351 677	294 972	76.8%	83.9%	-	56 704	-	16.1%
C	Ngaka Modiri Molema	DC38	930 405	927 026	861 654	92.6%	92.9%	-	65 371	-	7.1%
Total Ngaka Modiri Molema			3 045 218	3 162 528	3 075 887	101.0%	97.3%	(189 432)	276 073	(6.0%)	8.7%
B	Naledi (NW)	NW392	381 947	422 722	309 364	81.0%	73.2%	-	113 358	-	26.8%
B	Mamusa	NW393	149 029	149 029	168 488	113.1%	113.1%	(19 459)	-	(13.1%)	-
B	Greater Taung	NW394	308 384	324 384	343 945	111.5%	106.0%	(19 561)	-	(6.0%)	-
B	Lekwa-Teemane	NW396	265 407	280 428	359 171	135.3%	128.1%	(78 743)	-	(28.1%)	-
B	Kagisano-Molopo	NW397	205 128	202 393	184 273	89.8%	91.0%	-	18 120	-	9.0%
C	Dr Ruth Segomotsi Mompati	DC39	728 180	732 169	750 403	103.1%	102.5%	(18 234)	-	(2.5%)	-
Total Dr Ruth Segomotsi Mompati			2 038 075	2 111 125	2 115 644	103.8%	100.2%	(135 997)	131 478	(6.4%)	6.2%
B	City of Maflosana	NW403	3 169 521	3 160 032	2 585 916	81.6%	81.8%	-	574 116	-	18.2%
B	Maquassi Hills	NW404	423 656	442 278	549 392	129.7%	124.2%	(107 114)	-	(24.2%)	-
B	J B Marks	NW405	1 814 411	1 775 672	1 783 851	98.3%	100.5%	(8 179)	-	(0.5%)	-
C	Dr Kenneth Kaunda	DC40	190 748	188 548	190 931	100.1%	101.3%	(2 383)	-	(1.3%)	-
Total Dr Kenneth Kaunda			5 598 337	5 566 530	5 110 090	91.3%	91.8%	(117 676)	574 116	(2.1%)	10.3%
Total North West			20 096 127	20 463 437	19 035 669	94.7%	93.0%	(609 367)	2 037 134	(3.0%)	10.0%

NORTHERN CAPE											
B	Joe Morolong	NC451	280 311	300 706	259 236	92.5%	86.2%	-	41 470	-	13.8%
B	Ga-Segonyana	NC452	427 308	432 207	420 313	98.4%	97.2%	-	11 894	-	2.8%
B	Gamagara	NC453	568 702	463 454	300 164	52.8%	64.8%	-	163 290	-	35.2%
C	John Taolo Gaetsewe	DC45	83 320	83 644	87 088	104.5%	104.1%	(3 444)	-	(4.1%)	-
Total John Taolo Gaetsewe			1 359 641	1 280 011	1 066 801	78.5%	83.3%	(3 444)	216 654	(0.3%)	16.9%
B	Richtersveld	NC061	88 145	104 097	86 742	98.4%	83.3%	-	17 355	-	16.7%
B	Nama Khoi	NC062	257 221	283 251	251 842	97.9%	88.9%	-	31 409	-	11.1%
B	Kamiesberg	NC064	63 821	77 979	81 163	127.2%	104.1%	(3 184)	-	(4.1%)	-
B	Hantam	NC065	164 122	188 028	176 698	107.7%	94.0%	-	11 330	-	6.0%
B	Karoo Hoogland	NC066	67 331	74 477	73 567	109.3%	98.8%	-	909	-	1.2%
B	Khai-Ma	NC067	65 754	72 376	57 853	88.0%	79.9%	-	14 523	-	20.1%
C	Namakwa	DC6	56 701	59 636	52 329	92.3%	87.7%	-	7 307	-	12.3%
Total Namakwa			763 095	859 843	780 193	102.2%	90.7%	(3 184)	82 834	(0.4%)	9.6%
B	Ubuntu	NC071	128 324	128 709	108 814	84.8%	84.5%	-	19 895	-	15.5%
B	Umsobomvu	NC072	153 175	174 300	130 695	85.3%	75.0%	-	43 605	-	25.0%
B	Emthanjeni	NC073	264 339	260 238	238 308	90.2%	91.6%	-	21 929	-	8.4%
B	Kareeberg	NC074	-	115 249	63 499	-	55.1%	-	51 750	-	44.9%
B	Renosterberg	NC075	70 239	61 095	-	-	-	-	61 095	-	100.0%
B	Thembelihle	NC076	87 256	87 256	86 927	99.6%	99.6%	-	329	-	0.4%
B	Siyathemba	NC077	137 410	112 494	118 108	86.0%	105.0%	(5 614)	-	(5.0%)	-
B	Siyancoma	NC078	217 423	233 027	152 816	70.3%	65.6%	-	80 211	-	34.4%
C	Pixley Ka Seme (NC)	DC7	51 266	52 031	56 676	110.6%	108.9%	(4 644)	-	(8.9%)	-
Total Pixley ka Seme (NC)			1 109 432	1 224 399	955 843	86.2%	78.1%	(10 258)	278 814	(0.8%)	22.8%
B	!Kai! Garib	NC082	246 915	249 518	245 430	99.4%	98.4%	-	4 088	-	1.6%
B	!Kheis	NC084	63 218	84 014	52 264	82.7%	62.2%	-	31 749	-	37.8%
B	Tsantsabane	NC085	265 428	237 953	200 544	75.6%	84.3%	-	37 409	-	15.7%
B	Kgatelopele	NC086	97 478	112 686	115 536	118.5%	102.5%	(2 850)	-	(2.5%)	-
B	Dawid Kruiper	NC087	731 738	738 503	689 061	94.2%	93.3%	-	49 442	-	6.7%
C	Z F Mgcawu	DC8	67 345	64 620	64 622	96.0%	100.0%	(3)	-	(0.0%)	-
Total Z F Mgcawu			1 472 121	1 487 293	1 367 458	92.9%	91.9%	(2 853)	122 688	(0.2%)	8.2%
B	Sol Plaatje	NC091	2 176 794	2 204 056	2 096 011	96.3%	95.1%	-	108 045	-	4.9%
B	Dikgatlong	NC092	197 966	197 966	189 572	95.8%	95.8%	-	8 394	-	4.2%
B	Magareng	NC093	136 921	136 921	143 235	104.6%	104.6%	(6 313)	-	(4.6%)	-
B	Phokwane	NC094	341 249	353 422	-	-	-	-	353 422	-	100.0%
C	Frances Baard	DC9	135 645	139 737	128 683	94.9%	92.1%	-	11 054	-	7.9%
Total Frances Baard			2 988 576	3 032 103	2 557 501	85.6%	84.3%	(6 313)	480 915	(0.2%)	15.9%
Total Northern Cape			7 692 866	7 883 649	6 727 796	87.5%	85.3%	(26 052)	1 181 905	(0.3%)	15.0%
WESTERN CAPE											
A	Cape Town	CPT	45 315 745	44 884 655	43 466 544	95.9%	96.8%	-	1 418 111	-	3.2%
Total Metros			45 315 745	44 884 655	43 466 544	95.9%	96.8%	-	1 418 111	-	3.2%
B	Matzikama	WC011	339 050	361 394	313 802	92.6%	86.8%	-	47 593	-	13.2%
B	Cederberg	WC012	345 585	345 178	292 856	84.7%	84.8%	-	52 322	-	15.2%
B	Bergvriev	WC013	353 001	348 387	328 507	93.1%	94.3%	-	19 879	-	5.7%
B	Saldanha Bay	WC014	1 187 536	1 310 519	1 292 849	108.9%	98.7%	-	17 670	-	1.3%
B	Swarthland	WC015	729 215	778 437	773 202	106.0%	99.3%	-	5 235	-	0.7%
C	West Coast	DC1	363 528	374 780	356 104	98.0%	95.0%	-	18 677	-	5.0%
Total West Coast			3 317 917	3 518 696	3 357 320	101.2%	95.4%	-	161 376	-	4.6%
B	Witzenberg	WC022	596 019	585 756	601 467	100.9%	102.7%	(15 711)	-	(2.7%)	-
B	Drakenstein	WC023	2 740 248	2 817 194	2 547 919	93.0%	90.4%	-	269 274	-	9.6%
B	Stellenbosch	WC024	1 846 002	2 017 394	2 012 271	109.0%	99.7%	-	5 123	-	0.3%
B	Breedte Valley	WC025	1 159 100	1 283 162	1 128 891	97.4%	88.0%	-	154 271	-	12.0%
B	Langeberg	WC026	720 075	685 234	651 356	90.5%	95.1%	-	33 878	-	4.9%
C	Cape Winelands DM	DC2	429 287	424 155	400 074	93.2%	94.3%	-	24 081	-	5.7%
Total Cape Winelands			7 490 732	7 812 894	7 341 978	98.0%	94.0%	(15 711)	486 627	(0.2%)	6.2%
B	Theewaterskloof	WC031	588 317	619 592	571 561	97.2%	92.2%	-	48 031	-	7.8%
B	Overstrand	WC032	1 090 865	1 164 260	1 178 448	108.0%	101.2%	(14 188)	-	(1.2%)	-
B	Cape Agulhas	WC033	321 429	332 066	324 872	101.1%	97.8%	-	7 194	-	2.2%
B	Swellendam	WC034	235 331	245 436	251 031	106.7%	102.3%	(5 595)	-	(2.3%)	-
C	Overberg	DC3	173 805	188 730	191 402	110.1%	101.4%	(2 672)	-	(1.4%)	-
Total Overberg			2 409 746	2 550 083	2 517 314	104.5%	98.7%	(22 455)	55 224	(0.9%)	2.2%
B	Kannaland	WC041	161 137	156 415	143 123	88.8%	91.5%	-	13 293	-	8.5%
B	Hessequa	WC042	493 552	505 780	487 093	98.7%	96.3%	-	18 686	-	3.7%
B	Mossel Bay	WC043	1 043 923	1 082 964	1 079 218	103.4%	99.7%	-	3 746	-	0.3%
B	George	WC044	2 076 199	2 102 043	2 029 171	97.7%	96.5%	-	72 872	-	3.5%
B	Oudtshoorn	WC045	654 480	649 392	643 217	98.3%	99.0%	-	6 175	-	1.0%
B	Bitou	WC047	732 124	737 168	733 597	100.2%	99.5%	-	3 571	-	0.5%
B	Knysna	WC048	950 669	964 689	907 500	95.5%	94.1%	-	57 190	-	5.9%
C	Garden Route	DC4	347 687	388 777	400 802	115.3%	103.1%	(12 025)	-	(3.1%)	-
Total Garden Route			6 459 771	6 587 229	6 423 722	99.4%	97.5%	(12 025)	175 532	(0.2%)	2.7%
B	Laingsburg	WC051	85 215	95 599	-	-	-	-	95 599	-	100.0%
B	Prince Albert	WC052	77 181	86 378	79 171	102.6%	91.7%	-	7 207	-	8.3%
B	Beaufort West	WC053	311 598	353 762	352 696	113.2%	99.7%	-	1 066	-	0.3%
C	Central Karoo	DC5	73 432	83 016	82 603	112.5%	99.5%	-	413	-	0.5%
Total Central Karoo			547 425	618 756	514 470	94.0%	83.1%	-	104 286	-	16.9%
Total Western Cape			65 541 336	65 972 313	63 621 347	97.1%	96.4%	(50 191)	2 401 156	(0.1%)	3.6%
Total National			413 168 644	411 484 049	391 847 342	94.8%	95.2%	(5 392 303)	25 029 011	(1.3%)	6.1%

Annexure B

Over- and underspending of total expenditure for 2017/18

AGGREGATED BUDGETS OF TOTAL EXPENDITURE FOR THE 4th QUARTER ENDED 30 JUNE 2018

AGGREGATED BUDGETS OF TOTAL EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018											
		Main appropriation	Adjusted Budget	Audited Outcome: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget	
R thousands	Code										
EASTERN CAPE											
A	Buffalo City	BUF	7 844 306	7 724 417	7 396 446	94.3%	95.8%	-	327 971	-	4.2%
A	Nelson Mandela Bay	NMA	11 090 701	11 346 777	10 473 461	94.4%	92.3%	-	873 316	-	7.7%
Total Metros			18 935 007	19 071 194	17 869 907	94.4%	93.7%	-	1 201 287	-	6.3%
B	Dr Beyers Naude	EC101	462 694	512 951	472 976	102.2%	92.2%	-	39 975	-	7.8%
B	Blue Crane Route	EC102	272 566	274 632	249 123	91.4%	90.7%	-	25 510	-	9.3%
B	Makana	EC104	621 501	476 569	542 361	87.3%	113.8%	(65 792)	-	(13.8%)	-
B	Ndlambe	EC105	352 356	355 423	379 642	107.7%	106.8%	(24 219)	-	(6.8%)	-
B	Sundays River Valley	EC106	266 136	273 804	294 820	110.8%	107.7%	(21 016)	-	(7.7%)	-
B	Kouga	EC108	804 522	824 855	792 838	98.5%	96.1%	-	32 017	-	3.9%
B	Kou-Kamma	EC109	143 858	150 026	148 265	103.1%	98.8%	-	1 761	-	1.2%
C	Sarah Baartman	DC10	141 366	151 522	106 282	75.2%	70.1%	-	45 240	-	29.9%
Total Sarah Baartman			3 064 997	3 019 783	2 986 307	97.4%	98.9%	(111 027)	144 503	(3.7%)	4.8%
B	Mbashe	EC121	491 142	443 354	376 955	76.8%	85.0%	-	66 399	-	15.0%
B	Mquma	EC122	467 008	467 494	364 860	78.1%	78.0%	-	102 634	-	22.0%
B	Great Kei	EC123	144 758	142 259	151 418	104.6%	106.4%	(9 159)	-	(6.4%)	-
B	Amathole	EC124	257 766	288 769	293 594	113.9%	101.7%	(4 824)	-	(1.7%)	-
B	Ngqushwa	EC126	167 545	169 125	243 563	145.4%	144.0%	(74 437)	-	(44.0%)	-
B	Raymond Mhlaba	EC129	410 036	456 598	464 523	113.3%	101.7%	(7 925)	-	(1.7%)	-
C	Amathole	DC12	1 927 451	2 028 936	1 476 581	76.6%	72.8%	-	552 355	-	27.2%
Total Amathole			3 865 705	3 996 535	3 371 493	87.2%	84.4%	(96 345)	721 388	(2.4%)	18.1%
B	Inxuba Yethemba	EC131	336 270	306 539	350 213	104.1%	114.2%	(43 674)	-	(14.2%)	-
B	Intsika Yethu	EC135	211 233	211 233	254 245	120.4%	120.4%	(43 012)	-	(20.4%)	-
B	Emalahleni (EC)	EC136	235 203	227 833	228 242	97.0%	100.2%	(409)	-	(0.2%)	-
B	Engcobo	EC137	259 403	299 859	263 226	101.5%	87.8%	-	36 633	-	12.2%
B	Sakhisizwe	EC138	128 129	128 129	130 397	101.8%	101.8%	(2 268)	-	(1.8%)	-
B	Enoch Mgijima	EC139	740 743	678 459	824 397	111.3%	121.5%	(145 938)	-	(21.5%)	-
C	Chris Hani	DC13	1 897 135	1 896 368	1 651 162	87.0%	87.1%	-	245 206	-	12.9%
Total Chris Hani			3 808 117	3 748 420	3 701 882	97.2%	98.8%	(235 301)	281 839	(6.3%)	7.5%
B	Elundini	EC141	417 144	426 126	313 669	75.2%	73.6%	-	112 457	-	26.4%
B	Senqu	EC142	299 774	306 667	248 422	82.9%	81.0%	-	58 245	-	19.0%
B	Walter Sisulu	EC145	266 507	264 776	319 601	119.9%	120.7%	(54 825)	-	(20.7%)	-
C	Joe Qqabi	DC14	776 818	822 821	690 259	88.9%	83.9%	-	132 562	-	16.1%
Total Joe Qqabi			1 760 243	1 820 389	1 571 951	89.3%	86.4%	(54 825)	303 263	(3.0%)	16.7%
B	Ngquza Hills	EC153	523 341	433 268	1 029 857	196.8%	237.7%	(596 589)	-	(137.7%)	-
B	Port St Johns	EC154	342 950	333 814	224 583	65.5%	67.3%	-	109 231	-	32.7%
B	Nyandeni	EC155	428 071	456 505	374 304	87.4%	82.0%	-	82 200	-	18.0%
B	Mhlontlo	EC156	222 880	373 977	340 356	152.7%	91.0%	-	33 621	-	9.0%
B	King Sabata Dalindyebo	EC157	1 425 210	1 473 059	1 458 829	102.4%	99.0%	-	14 229	-	1.0%
C	O R Tambo	DC15	2 646 242	2 643 857	2 363 162	89.3%	89.4%	-	280 695	-	10.6%
Total O R Tambo			5 588 695	5 714 480	5 791 092	103.6%	101.3%	(596 589)	519 977	(10.4%)	9.1%
B	Matatiele	EC441	491 784	498 928	499 188	101.5%	100.1%	(261)	-	(0.1%)	-
B	Umtzimvubu	EC442	388 262	388 262	552 124	142.2%	142.2%	(163 862)	-	(42.2%)	-
B	Mbizana	EC443	416 711	483 018	406 455	97.5%	84.1%	-	76 563	-	15.9%
B	Ntabankulu	EC444	213 350	220 415	243 802	114.3%	110.6%	(23 387)	-	(10.6%)	-
C	Alfred Nzo	DC44	1 065 315	1 092 625	994 032	93.3%	91.0%	-	98 593	-	9.0%
Total Alfred Nzo			2 575 422	2 683 248	2 695 601	104.7%	100.5%	(187 509)	175 157	(7.0%)	6.5%
Total Eastern Cape			39 598 186	40 054 049	37 988 233	95.9%	94.8%	(1 281 597)	3 347 414	(3.2%)	8.4%
FREE STATE											
A	Mangaung	MAN	7 287 049	7 467 799	7 977 688	109.5%	106.8%	(509 890)	-	(6.8%)	-
Total Metros			7 287 049	7 467 799	7 977 688	109.5%	106.8%	(509 890)	-	(6.8%)	-
B	Letsemeng	FS161	211 268	223 232	196 763	93.1%	88.1%	-	26 468	-	11.9%
B	Kopanoeng	FS162	392 320	412 115	377 792	96.3%	91.7%	-	34 323	-	8.3%
B	Mohokare	FS163	237 624	239 908	263 306	110.8%	109.8%	(23 399)	-	(9.8%)	-
C	Xhariep	DC16	59 418	59 423	61 421	103.4%	103.4%	(1 998)	-	(3.4%)	-
Total Xhariep			900 630	934 678	899 283	99.9%	96.2%	(25 396)	60 791	(2.7%)	6.5%
B	Masilanyana	FS181	297 533	255 858	-	-	-	255 858	-	100.0%	-
B	Tokologo	FS182	162 413	231 481	328 415	202.2%	141.9%	(96 935)	-	(41.9%)	-
B	Tswelopele	FS183	218 588	218 588	214 734	98.2%	98.2%	-	3 853	-	1.8%
B	Matjhabeng	FS184	2 504 037	2 504 039	3 226 209	128.8%	128.8%	(722 171)	-	(28.8%)	-
B	Nala	FS185	470 474	473 880	451 573	96.0%	95.3%	-	22 307	-	4.7%
C	Lejweleputswa	DC18	125 848	129 821	119 452	94.9%	92.0%	-	10 369	-	8.0%
Total Lejweleputswa			3 778 893	3 813 666	4 340 384	114.9%	113.8%	(819 106)	292 388	(21.5%)	7.7%
B	Setso	FS191	575 677	772 977	666 928	115.9%	86.3%	-	106 049	-	13.7%
B	Ditlabeng	FS192	801 438	792 003	908 432	113.4%	114.7%	(116 429)	-	(14.7%)	-
B	Nketwana	FS193	435 679	444 969	480 086	110.2%	107.9%	(35 117)	-	(7.9%)	-
B	Maluti-a-Phofung	FS194	2 518 310	2 518 310	-	-	-	2 518 310	-	100.0%	-
B	Phumelela	FS195	213 416	211 199	288 895	135.4%	136.8%	(77 695)	-	(36.8%)	-
B	Mantsope	FS196	270 086	275 376	437 977	162.2%	159.0%	(162 601)	-	(59.0%)	-
C	Thabo Mofutsanyana	DC19	219 774	122 901	141 703	64.5%	115.3%	(18 801)	-	(15.3%)	-
Total Thabo Mofutsanyana			5 034 380	5 137 735	2 924 019	58.1%	56.9%	(410 644)	2 624 359	(8.0%)	51.1%
B	Moghaka	FS201	851 171	801 694	963 294	113.2%	120.2%	(161 600)	-	(20.2%)	-
B	Ngwathe	FS203	875 149	817 524	923 803	105.6%	113.0%	(106 279)	-	(13.0%)	-
B	Metsimaholo	FS204	1 239 502	1 184 899	1 074 822	86.7%	90.7%	-	110 076	-	9.3%
B	Matlube	FS205	246 623	242 719	-	-	-	242 719	-	100.0%	-
C	Fezile Dabi	DC20	157 597	196 147	172 387	109.4%	87.9%	-	23 760	-	12.1%
Total Fezile Dabi			3 370 041	3 242 984	3 134 306	93.0%	96.6%	(267 879)	376 556	(8.3%)	11.6%
Total Free State			20 370 993	20 596 861	19 275 681	94.6%	93.6%	(2 032 914)	3 354 094	(9.9%)	16.3%

GAUTENG											
A	City of Ekurhuleni	EKU	39 489 050	39 322 066	38 379 091	97.2%	97.6%	-	942 975	-	2.4%
A	City of Johannesburg	JHB	56 329 538	54 277 974	51 599 508	91.6%	95.1%	-	2 678 466	-	4.9%
A	City of Tshwane	TSH	33 855 613	34 398 104	33 015 180	97.5%	96.0%	-	1 382 924	-	4.0%
Total Metros			129 674 201	127 998 144	122 993 779	94.8%	96.1%	-	5 004 366	-	3.9%
B	Emfuleni	GT421	6 288 085	5 786 044	7 008 582	111.5%	121.1%	(1 222 538)	-	(21.1%)	-
B	Midvaal	GT422	1 169 156	1 214 289	1 144 261	97.9%	94.2%	-	70 027	-	5.8%
B	Lesedi	GT423	826 549	832 476	815 482	98.7%	98.0%	-	16 994	-	2.0%
C	Sedibeng	DC42	391 892	393 948	450 571	115.0%	114.4%	(56 623)	-	(14.4%)	-
Total Sedibeng			8 675 683	8 226 757	9 418 896	108.6%	114.5%	(1 279 161)	87 021	(15.5%)	1.1%
B	Mogale City	GT481	2 813 768	3 138 511	3 187 321	113.3%	101.6%	(48 811)	-	(1.6%)	-
B	Merafong City	GT484	1 528 519	1 549 375	1 662 303	108.8%	107.3%	(112 928)	-	(7.3%)	-
B	Rand West City	GT485	1 705 479	1 880 122	2 174 727	127.5%	115.7%	(294 605)	-	(15.7%)	-
C	West Rand	DC48	532 661	401 156	390 103	73.2%	97.2%	-	11 053	-	2.8%
Total West Rand			6 580 426	6 969 164	7 414 454	112.7%	106.4%	(456 344)	11 053	(6.5%)	0.2%
Total Gauteng			144 930 310	143 194 065	139 827 129	96.5%	97.6%	(1 735 504)	5 102 440	(1.2%)	3.6%
KWAZULU-NATAL											
A	eThekweni	ETH	40 037 355	39 355 783	38 500 521	96.2%	97.8%	-	855 263	-	2.2%
Total Metros			40 037 355	39 355 783	38 500 521	96.2%	97.8%	-	855 263	-	2.2%
B	Umdoni	KZN212	340 899	362 082	316 498	92.8%	87.4%	-	45 584	-	12.6%
B	Umzumbe	KZN213	272 537	280 298	200 336	73.5%	71.5%	-	79 962	-	28.5%
B	uMuziwabantu	KZN214	240 457	240 222	188 868	78.5%	78.6%	-	51 354	-	21.4%
B	Ray Nkonyeni	KZN216	1 061 434	1 313 940	1 044 644	98.4%	79.5%	-	269 296	-	20.5%
C	Ugu	DC21	1 275 756	1 232 975	1 364 865	107.0%	110.7%	(131 889)	-	(10.7%)	-
Total Ugu			3 191 084	3 429 517	3 115 210	97.6%	90.8%	(131 889)	446 196	(3.8%)	13.0%
B	uMshwathi	KZN221	178 927	183 627	176 924	98.9%	96.3%	-	6 703	-	3.7%
B	uMngeni	KZN222	458 651	411 354	473 646	103.3%	115.1%	(62 292)	-	(15.1%)	-
B	Mpofana	KZN223	167 050	171 131	187 600	112.3%	109.6%	(16 469)	-	(9.6%)	-
B	Impendle	KZN224	72 469	72 985	79 396	109.6%	108.8%	(6 411)	-	(8.8%)	-
B	Msunduzi	KZN225	5 603 253	5 517 401	5 528 084	98.7%	100.2%	(10 683)	-	(0.2%)	-
B	Mkhambathini	KZN226	109 746	112 284	124 962	113.9%	111.3%	(12 678)	-	(11.3%)	-
B	Richmond	KZN227	125 552	142 081	174 022	138.6%	122.5%	(31 941)	-	(22.5%)	-
C	uMgungundlovu	DC22	939 395	988 227	1 259 976	134.1%	127.5%	(271 749)	-	(27.5%)	-
Total uMgungundlovu			7 655 043	7 599 090	8 004 611	104.6%	105.3%	(412 223)	6 703	(5.4%)	0.1%
B	Okhahlamba	KZN235	246 311	264 794	259 046	105.2%	97.8%	-	5 748	-	2.2%
B	Inkosi Langalibalele	KZN237	544 107	569 255	568 526	104.5%	99.9%	-	729	-	0.1%
B	Alfred Duma	KZN238	864 257	1 019 646	978 559	113.2%	96.0%	-	41 087	-	4.0%
C	Uthukela	DC23	970 949	990 046	933 967	96.2%	94.3%	-	56 079	-	5.7%
Total Uthukela			2 625 624	2 843 741	2 740 098	104.4%	96.4%	-	103 644	-	3.6%
B	Endumeni	KZN241	424 950	344 064	344 982	81.2%	100.3%	(918)	-	(0.3%)	-
B	Nquthu	KZN242	262 583	251 257	209 044	79.6%	83.2%	-	42 213	-	16.8%
B	Msinga	KZN244	283 550	254 927	211 068	74.4%	82.8%	-	43 860	-	17.2%
B	Umvoti	KZN245	422 698	396 233	315 088	74.5%	79.5%	-	81 145	-	20.5%
C	Umninyathi	DC24	738 727	748 230	802 621	108.6%	107.3%	(54 390)	-	(7.3%)	-
Total Umninyathi			2 132 508	1 994 712	1 882 803	88.3%	94.4%	(55 308)	167 217	(2.8%)	8.4%
B	Newcastle	KZN252	2 069 047	2 342 772	2 420 280	117.0%	103.3%	(77 508)	-	(3.3%)	-
B	Emadlangeni	KZN253	96 770	96 153	92 581	95.7%	96.3%	-	3 572	-	3.7%
B	Dannhauser	KZN254	180 690	187 633	152 883	84.6%	81.5%	-	34 749	-	18.5%
C	Amajuba	DC25	328 946	343 583	303 089	92.1%	88.2%	-	40 494	-	11.8%
Total Amajuba			2 675 453	2 970 141	2 968 833	111.0%	100.0%	(77 508)	78 816	(2.6%)	2.7%
B	eDumbe	KZN261	159 677	158 271	168 464	105.5%	106.4%	(10 193)	-	(6.4%)	-
B	uPhongolo	KZN262	282 631	313 956	268 299	94.9%	85.5%	-	45 657	-	14.5%
B	Abaqulusi	KZN263	592 775	617 122	606 094	102.2%	98.2%	-	11 028	-	1.8%
B	Nongoma	KZN265	221 341	220 143	251 593	113.7%	114.3%	(31 450)	-	(14.3%)	-
B	Ulundi	KZN266	349 424	446 231	424 118	121.4%	95.0%	-	22 113	-	5.0%
C	Zululand	DC26	1 003 757	1 059 370	1 042 651	103.9%	98.4%	-	16 719	-	1.6%
Total Zululand			2 609 605	2 815 093	2 761 219	105.8%	98.1%	(41 643)	95 517	(1.5%)	3.4%
B	Umkhambuyalingana	KZN271	235 680	237 836	214 968	91.2%	90.4%	-	22 867	-	9.6%
B	Jozini	KZN272	262 581	274 102	304 991	116.2%	111.3%	(30 888)	-	(11.3%)	-
B	Mtubatuba	KZN275	248 274	258 478	271 810	109.5%	105.2%	(13 332)	-	(5.2%)	-
B	Hlabisa Big Five	KZN276	154 647	160 488	160 206	103.6%	99.8%	-	282	-	0.2%
C	Umkhanyakude	DC27	656 421	707 039	654 776	99.7%	92.6%	-	52 263	-	7.4%
Total Umkhanyakude			1 557 603	1 637 942	1 606 751	103.2%	98.1%	(44 221)	75 412	(2.7%)	4.6%
B	Mfobozi	KZN281	180 000	169 300	191 043	106.1%	112.8%	(21 743)	-	(12.8%)	-
B	uMhlathuze	KZN282	3 403 999	3 448 755	3 224 666	94.7%	93.5%	-	224 089	-	6.5%
B	uMlalazi	KZN284	435 288	445 667	436 259	100.2%	97.9%	-	9 408	-	2.1%
B	Mthorjaneni	KZN285	161 618	175 228	185 308	114.7%	105.8%	(10 079)	-	(5.8%)	-
B	Nkandla	KZN286	156 502	155 550	159 336	101.8%	102.4%	(3 786)	-	(2.4%)	-
C	King Cetshwayo	DC28	1 103 613	1 172 522	1 020 450	92.5%	87.0%	-	152 072	-	13.0%
Total King Cetshwayo			5 441 018	5 567 022	5 217 062	95.9%	93.7%	(35 609)	385 569	(0.6%)	6.9%
B	Mandeni	KZN291	276 425	276 228	280 384	101.4%	101.5%	(4 155)	-	(1.5%)	-
B	KwaDukuza	KZN292	1 684 428	1 643 730	1 487 434	88.3%	90.5%	-	156 296	-	9.5%
B	Ndwedwe	KZN293	250 952	256 484	199 632	79.5%	77.8%	-	56 852	-	22.2%
B	Maphumulo	KZN294	141 067	157 199	137 653	97.6%	87.6%	-	19 546	-	12.4%
C	iLembe	DC29	996 667	990 303	984 732	98.8%	99.4%	-	5 571	-	0.6%
Total iLembe			3 349 539	3 323 944	3 089 835	92.2%	93.0%	(4 155)	238 265	(0.1%)	7.2%
B	Greater Kokstad	KZN433	433 816	460 581	382 324	88.1%	83.0%	-	78 257	-	17.0%
B	Ubulhebezwe	KZN434	228 093	220 742	177 243	77.7%	80.3%	-	43 499	-	19.7%
B	Umkhkhulu	KZN435	305 628	323 701	259 233	84.8%	80.1%	-	64 468	-	19.9%
B	Dr Nkosazana Dlamini Zuma	KZN436	230 869	258 630	202 640	87.8%	78.4%	-	55 990	-	21.6%
C	Harry Gwala	DC43	786 166	806 080	729 972	92.9%	90.6%	-	76 107	-	9.4%
Total Harry Gwala			1 984 573	2 069 734	1 751 412	88.3%	84.6%	-	318 322	-	15.4%
Total KwaZulu-Natal			73 259 405	73 606 721	71 638 354	97.8%	97.3%	(802 556)	2 770 923	(1.1%)	3.8%

LIMPOPO											
B	Greater Giyani	LIM331	414 336	465 752	654 708	158.0%	140.6%	(188 956)	-	(40.6%)	-
B	Greater Letaba	LIM332	359 834	386 419	393 887	109.5%	101.9%	(7 468)	-	(1.9%)	-
B	Greater Tzaneen	LIM333	1 246 004	1 286 486	1 271 555	102.1%	98.8%	-	15 291	-	1.2%
B	Ba-Phalaborwa	LIM334	569 506	570 488	608 682	106.9%	106.7%	(38 194)	-	(6.7%)	-
B	Maruleng	LIM335	285 793	285 875	232 294	81.3%	81.3%	-	53 581	-	18.7%
C	Mopani	DC33	1 676 149	1 616 206	1 721 554	102.7%	106.5%	(105 348)	-	(6.5%)	-
Total Mopani			4 551 621	4 611 586	4 882 680	107.3%	105.9%	(339 966)	68 872	(7.4%)	1.5%
B	Musina	LIM341	343 534	367 187	383 922	111.8%	104.6%	(16 735)	-	(4.6%)	-
B	Thulamela	LIM343	883 939	814 017	744 927	84.3%	91.5%	-	69 090	-	8.5%
B	Makhado	LIM344	1 005 258	1 071 895	1 085 231	108.0%	101.2%	(13 336)	-	(1.2%)	-
B	Collins Chabane	LIM345	397 336	373 712	251 360	63.3%	67.3%	-	122 352	-	32.7%
C	Vhembe	DC34	1 415 281	1 489 399	1 857 304	131.2%	124.7%	(367 905)	-	(24.7%)	-
Total Vhembe			4 045 348	4 116 210	4 322 744	106.9%	105.0%	(397 976)	191 442	(9.7%)	4.7%
B	Blouberg	LIM351	364 088	366 953	357 342	98.1%	97.4%	-	9 611	-	2.6%
B	Molemole	LIM353	214 087	237 780	171 307	80.0%	72.0%	-	66 473	-	28.0%
B	Polokwane	LIM354	4 132 376	4 185 219	4 845 437	117.3%	115.8%	(660 218)	-	(15.8%)	-
B	Lepelle-Nkumpi	LIM355	545 762	549 760	537 162	98.4%	97.7%	-	12 598	-	2.3%
C	Capricorn	DC35	993 030	1 086 986	1 079 674	108.7%	99.3%	-	7 312	-	0.7%
Total Capricorn			6 249 343	6 426 697	6 990 921	111.9%	108.8%	(660 218)	95 994	(10.3%)	1.5%
B	Thabazimbi	LIM361	400 491	437 275	-	-	-	-	437 275	-	100.0%
B	Lephalale	LIM362	612 726	635 232	635 328	103.7%	100.0%	(96)	-	(0.0%)	-
B	Bela Bela	LIM366	478 892	478 341	608 671	127.1%	127.2%	(130 330)	-	(27.2%)	-
B	Mogalakwena	LIM367	1 371 212	1 356 660	1 658 557	121.0%	122.3%	(301 897)	-	(22.3%)	-
B	Modimolle-Mookgopong	LIM368	699 001	743 272	814 183	116.5%	109.5%	(70 911)	-	(9.5%)	-
C	Waterberg	DC36	162 028	164 878	143 229	88.4%	86.9%	-	21 648	-	13.1%
Total Waterberg			3 724 349	3 815 658	3 859 968	103.6%	101.2%	(503 233)	458 923	(13.2%)	12.0%
B	Ephraim Mogale	LIM471	331 439	335 682	395 028	119.2%	117.7%	(59 346)	-	(17.7%)	-
B	Elias Mokoaledi	LIM472	463 690	534 255	617 764	133.2%	115.6%	(83 509)	-	(15.6%)	-
B	Makhuduthamaga	LIM473	413 778	476 470	635 852	153.7%	133.5%	(159 382)	-	(33.5%)	-
B	Tubatse Felagomo	LIM476	724 686	797 468	1 012 257	139.7%	126.9%	(214 788)	-	(26.9%)	-
C	Sekhukhune	DC47	1 556 469	1 601 634	5 493 508	352.9%	343.0%	(3 891 874)	-	(243.0%)	-
Total Sekhukhune			3 490 061	3 745 509	8 154 408	233.6%	217.7%	(4 408 899)	-	(117.7%)	-
Total Limpopo			22 060 723	22 715 660	28 210 721	127.9%	124.2%	(6 310 293)	815 231	(27.8%)	3.6%
MPUMALANGA											
B	Albert Luthuli	MP301	539 233	539 233	557 730	103.4%	103.4%	(18 496)	-	(3.4%)	-
B	Msukalligwa	MP302	870 822	856 159	852 071	97.8%	99.5%	-	4 088	-	0.5%
B	Mkhondo	MP303	676 444	696 057	876 049	129.5%	125.9%	(179 992)	-	(25.9%)	-
B	Pitsofane Seme (MP)	MP304	356 053	360 461	391 526	110.0%	108.6%	(31 065)	-	(8.6%)	-
B	Lekwa	MP305	989 461	958 699	982 759	99.3%	102.5%	(24 059)	-	(2.5%)	-
B	Dipaleseng	MP306	253 477	267 477	303 579	119.8%	113.5%	(36 102)	-	(13.5%)	-
B	Govan Mbeki	MP307	1 760 203	1 760 203	1 930 943	109.7%	109.7%	(170 740)	-	(9.7%)	-
C	Gert Sibande	DC30	511 015	486 907	461 592	90.3%	94.8%	-	25 315	-	5.2%
Total Gert Sibande			5 956 709	5 925 197	6 356 249	106.7%	107.3%	(460 455)	29 403	(7.8%)	0.5%
B	Victor Khanye	MP311	499 983	499 983	512 302	102.5%	102.5%	(12 319)	-	(2.5%)	-
B	Emalaheni (MP)	MP312	3 322 538	3 313 493	3 522 855	106.0%	106.3%	(209 362)	-	(6.3%)	-
B	Steve Tshwete	MP313	1 703 347	1 732 590	1 646 584	96.7%	95.0%	-	86 006	-	5.0%
B	Emakhazeni	MP314	413 973	374 877	292 174	70.6%	77.9%	-	82 702	-	22.1%
B	Thembisile Hani	MP315	961 068	1 006 894	885 472	92.1%	87.9%	-	121 422	-	12.1%
B	Dr J.S. Moroka	MP316	739 306	750 600	659 750	89.2%	87.9%	-	90 849	-	12.1%
C	Nkangala	DC31	400 990	444 314	419 100	104.5%	94.3%	-	25 214	-	5.7%
Total Nkangala			8 041 206	8 122 751	7 938 238	98.7%	97.7%	(221 681)	406 194	(2.7%)	5.0%
B	Thaba Chweu	MP321	787 925	682 518	655 167	83.2%	96.0%	-	27 351	-	4.0%
B	Nkomazi	MP324	1 082 368	1 096 686	1 026 723	94.9%	93.6%	-	69 962	-	6.4%
B	Bushbuckridge	MP325	1 566 573	1 641 180	1 569 643	100.2%	95.6%	-	71 536	-	4.4%
B	City of Mbombela	MP326	3 289 992	3 577 601	3 790 615	115.2%	106.0%	(213 015)	-	(6.0%)	-
C	Ehlanzeni	DC32	278 009	277 561	259 071	93.2%	93.3%	-	18 489	-	6.7%
Total Ehlanzeni			7 004 866	7 275 545	7 301 220	104.2%	100.4%	(213 015)	187 339	(2.9%)	2.6%
Total Mpumalanga			21 002 781	21 323 493	21 595 708	102.8%	101.3%	(895 150)	622 935	(4.2%)	2.9%
NORTH WEST											
B	Moretele	NW371	676 152	707 970	742 946	109.9%	104.9%	(34 976)	-	(4.9%)	-
B	Madibeng	NW372	2 594 159	2 668 939	2 379 719	91.7%	89.2%	-	289 221	-	10.8%
B	Rustenburg	NW373	5 208 757	5 403 850	4 822 110	92.6%	89.2%	-	581 740	-	10.8%
B	Kgetlengrivier	NW374	230 354	266 415	221 038	96.0%	83.0%	-	45 377	-	17.0%
B	Moses Kotane	NW375	1 068 220	1 104 847	1 244 116	116.5%	112.6%	(139 269)	-	(12.6%)	-
C	Bojanala Platinum	DC37	304 796	320 141	337 062	110.6%	105.3%	(16 920)	-	(5.3%)	-
Total Bojanala Platinum			10 082 438	10 472 162	9 746 990	96.7%	93.1%	(191 165)	916 338	(1.8%)	8.8%
B	Ratlou	NW381	159 294	197 826	165 727	104.0%	83.8%	-	32 099	-	16.2%
B	Tswaing	NW382	210 542	210 542	357 516	169.8%	169.8%	(146 974)	-	(69.8%)	-
B	Matikeng	NW383	865 037	972 095	993 178	114.8%	102.2%	(21 083)	-	(2.2%)	-
B	Ditsobotla	NW384	455 353	455 353	444 658	97.7%	97.7%	-	10 695	-	2.3%
B	Ramotshere Moiloa	NW385	377 821	347 604	320 293	84.8%	92.1%	-	27 311	-	7.9%
C	Ngaka Modiri Molema	DC38	1 102 946	1 101 715	876 640	79.5%	79.6%	-	225 074	-	20.4%
Total Ngaka Modiri Molema			3 170 993	3 285 135	3 158 013	99.6%	96.1%	(168 057)	295 179	(5.1%)	9.0%
B	Naledi (NW)	NW392	442 798	457 156	398 472	90.0%	87.2%	-	58 684	-	12.8%
B	Mamusa	NW393	197 329	197 329	200 356	101.5%	101.5%	(3 027)	-	(1.5%)	-
B	Greater Taung	NW394	322 099	332 097	310 216	96.3%	93.4%	-	21 881	-	6.6%
B	Lekwa-Teemane	NW396	308 833	327 195	356 405	115.4%	108.9%	(29 210)	-	(8.9%)	-
B	Kagisano-Molopo	NW397	216 972	228 361	229 570	105.8%	100.5%	(1 209)	-	(0.5%)	-
C	Dr Ruth Segomotsi Mompati	DC39	778 085	760 789	950 465	122.2%	124.9%	(189 676)	-	(24.9%)	-
Total Dr Ruth Segomotsi Mompati			2 266 115	2 302 928	2 445 484	107.9%	106.2%	(223 122)	80 565	(9.7%)	3.5%
B	City of Mallosana	NW403	3 490 765	3 481 279	3 061 964	87.7%	88.0%	-	419 315	-	12.0%
B	Maquass Hills	NW404	419 879	423 652	569 390	135.6%	134.4%	(145 738)	-	(34.4%)	-
B	J B Marks	NW405	1 953 052	1 991 533	1 826 368	93.5%	91.7%	-	165 165	-	8.3%
C	Dr Kenneth Kaunda	DC40	185 710	185 764	193 381	104.1%	104.1%	(7 617)	-	(4.1%)	-
Total Dr Kenneth Kaunda			6 049 406	6 082 229	5 651 103	93.4%	92.9%	(153 355)	584 480	(2.5%)	9.6%
Total North West			21 568 953	22 142 454	21 001 590	97.4%	94.8%	(735 699)	1 876 562	(3.3%)	8.5%

NORTHERN CAPE											
B	Joe Morolong	NC451	271 903	289 100	374 379	137.7%	129.5%	(85 279)	-	(29.5%)	-
B	Ga-Segonyana	NC452	425 755	454 097	460 534	108.2%	101.4%	(6 438)	-	(1.4%)	-
B	Gamagara	NC453	667 910	579 617	479 874	71.8%	82.8%	-	99 743	-	17.2%
C	John Taolo Gaetsewe	DC45	82 374	82 428	93 663	113.7%	113.6%	(11 235)	-	(13.6%)	-
Total John Taolo Gaetsewe			1 447 941	1 405 242	1 408 450	97.3%	100.2%	(102 952)	99 743	(7.3%)	7.1%
B	Richtersveld	NC061	87 337	111 385	102 712	117.6%	92.2%	-	8 673	-	7.8%
B	Nama Khoi	NC062	315 520	339 466	327 751	103.9%	96.5%	-	11 715	-	3.5%
B	Kamiesberg	NC064	74 862	89 241	97 356	130.0%	109.1%	(8 115)	-	(9.1%)	-
B	Hantam	NC065	170 380	194 879	200 032	117.4%	102.6%	(5 153)	-	(2.6%)	-
B	Karoo Hoogland	NC066	67 236	76 885	82 447	122.6%	107.2%	(5 562)	-	(7.2%)	-
B	Khai-Ma	NC067	83 504	90 260	74 627	89.4%	82.7%	-	15 633	-	17.3%
C	Namakwa	DC6	65 695	68 204	50 367	76.7%	73.8%	-	17 836	-	26.2%
Total Namakwa			864 534	970 320	935 292	108.2%	96.4%	(18 830)	53 858	(1.9%)	5.6%
B	Ubuntu	NC071	125 202	150 516	148 527	118.6%	98.7%	-	1 989	-	1.3%
B	Umsobomvu	NC072	170 073	191 028	179 629	105.6%	94.0%	-	11 399	-	6.0%
B	Emthanjeni	NC073	270 431	271 842	318 151	117.6%	117.0%	(46 309)	-	(17.0%)	-
B	Kareeberg	NC074	-	116 199	67 552	-	58.1%	-	48 647	-	41.9%
B	Renosterberg	NC075	70 239	61 631	-	-	-	-	61 631	-	100.0%
B	Thembelihle	NC076	79 857	79 857	105 665	132.3%	132.3%	(25 807)	-	(32.3%)	-
B	Siyathemba	NC077	144 052	119 788	159 655	110.8%	133.3%	(39 867)	-	(33.3%)	-
B	Siyancuma	NC078	250 386	240 004	204 207	81.6%	85.1%	-	35 798	-	14.9%
C	Pixley Ka Seme (NC)	DC7	52 136	49 782	57 731	110.7%	116.0%	(7 948)	-	(16.0%)	-
Total Pixley ka Seme (NC)			1 162 375	1 280 648	1 241 117	106.8%	96.9%	(119 932)	159 463	(9.4%)	12.5%
B	!Kai! Garib	NC082	245 415	249 320	332 687	135.6%	133.4%	(83 367)	-	(33.4%)	-
B	!Kheis	NC084	79 006	78 882	65 342	82.7%	82.8%	-	13 541	-	17.2%
B	Tsantsabane	NC085	264 031	239 563	287 050	108.7%	119.8%	(47 486)	-	(19.8%)	-
B	Kgatelopele	NC086	97 188	112 559	118 154	121.6%	105.0%	(5 595)	-	(5.0%)	-
B	Dawid Kruiper	NC087	754 862	779 841	763 147	101.1%	97.9%	-	16 693	-	2.1%
C	Z F Mgcawu	DC8	65 770	70 803	65 520	99.6%	92.5%	-	5 283	-	7.5%
Total Z F Mgcawu			1 506 271	1 530 968	1 631 899	108.3%	106.6%	(136 448)	35 517	(8.9%)	2.3%
B	Sol Plaatje	NC091	2 168 556	2 271 753	2 083 248	96.1%	91.7%	-	188 505	-	8.3%
B	Dikgatlong	NC092	197 510	197 510	247 655	125.4%	125.4%	(50 145)	-	(25.4%)	-
B	Magareng	NC093	181 331	181 331	175 219	96.6%	96.6%	-	6 112	-	3.4%
B	Phokwane	NC094	339 147	350 061	-	-	-	-	350 061	-	100.0%
C	Frances Baard	DC9	145 335	157 182	121 409	83.5%	77.2%	-	35 773	-	22.8%
Total Frances Baard			3 031 879	3 157 837	2 627 530	86.7%	83.2%	(50 145)	580 452	(1.6%)	18.4%
Total Northern Cape			8 013 000	8 345 016	7 844 289	97.9%	94.0%	(428 306)	929 033	(5.1%)	11.1%
WESTERN CAPE											
A	Cape Town	CPT	45 345 477	45 200 230	39 958 738	88.1%	88.4%	-	5 241 492	-	11.6%
Total Metros			45 345 477	45 200 230	39 958 738	88.1%	88.4%	-	5 241 492	-	11.6%
B	Matzikama	WC011	339 038	361 357	330 751	97.6%	91.5%	-	30 606	-	8.5%
B	Cederberg	WC012	344 902	361 402	313 962	91.0%	86.9%	-	47 440	-	13.1%
B	Bergervier	WC013	359 993	355 366	324 032	90.0%	91.2%	-	31 335	-	8.8%
B	Saldanha Bay	WC014	1 266 503	1 369 563	1 193 887	94.3%	87.2%	-	175 677	-	12.8%
B	Swarthland	WC015	733 809	767 018	704 886	96.1%	91.9%	-	62 131	-	8.1%
C	West Coast	DC1	362 953	373 739	367 154	101.2%	98.2%	-	6 585	-	1.8%
Total West Coast			3 407 197	3 588 445	3 234 671	94.9%	90.1%	-	353 773	-	9.9%
B	Witzenberg	WC022	631 277	622 912	587 756	93.1%	94.4%	-	35 156	-	5.6%
B	Drakenstein	WC023	2 815 835	2 957 330	2 699 448	95.9%	91.3%	-	257 882	-	8.7%
B	Stellenbosch	WC024	1 904 732	2 075 111	1 780 437	93.5%	85.8%	-	294 673	-	14.2%
B	Breedte Valley	WC025	1 175 049	1 280 283	1 158 121	98.6%	90.5%	-	122 162	-	9.5%
B	Langeberg	WC026	753 417	711 468	664 159	88.2%	93.4%	-	47 309	-	6.6%
C	Cape Winelands DM	DC2	429 287	422 169	380 078	88.5%	90.0%	-	42 090	-	10.0%
Total Cape Winelands			7 709 597	8 069 272	7 270 000	94.3%	90.1%	-	799 272	-	9.9%
B	Theewaterskloof	WC031	607 767	638 845	553 943	91.1%	86.7%	-	84 902	-	13.3%
B	Overstrand	WC032	1 135 449	1 168 816	1 098 660	96.8%	94.0%	-	70 156	-	6.0%
B	Cape Agulhas	WC033	336 586	347 924	322 781	95.9%	92.8%	-	25 143	-	7.2%
B	Swellendam	WC034	251 240	267 364	259 208	103.2%	96.9%	-	8 156	-	3.1%
C	Overberg	DC3	181 433	197 941	193 662	106.7%	97.8%	-	4 279	-	2.2%
Total Overberg			2 512 476	2 620 891	2 428 254	96.6%	92.6%	-	192 637	-	7.4%
B	Kannaland	WC041	157 112	158 129	165 619	105.4%	104.7%	(7 490)	-	(4.7%)	-
B	Hessequa	WC042	513 774	526 624	467 658	91.0%	88.8%	-	58 966	-	11.2%
B	Mossel Bay	WC043	1 051 392	1 094 112	1 016 027	96.6%	92.9%	-	78 085	-	7.1%
B	George	WC044	2 152 954	2 148 918	2 057 293	95.6%	95.7%	-	91 624	-	4.3%
B	Oudtshoorn	WC045	700 305	679 478	638 645	91.2%	94.0%	-	40 833	-	6.0%
B	Bitou	WC047	683 804	695 080	721 772	105.6%	103.8%	(26 692)	-	(3.8%)	-
B	Knysna	WC048	949 493	936 257	904 412	95.3%	96.6%	-	31 845	-	3.4%
C	Garden Route	DC4	345 223	384 096	394 814	114.4%	102.8%	(10 718)	-	(2.8%)	-
Total Garden Route			6 554 056	6 622 695	6 366 240	97.1%	96.1%	(44 899)	301 354	(0.7%)	4.6%
B	Laingsburg	WC051	95 140	103 632	-	-	-	-	103 632	-	100.0%
B	Prince Albert	WC052	76 881	86 580	80 829	105.1%	93.4%	-	5 752	-	6.6%
B	Beaufort West	WC053	319 674	377 861	374 828	117.3%	99.2%	-	3 032	-	0.8%
C	Central Karoo	DC5	72 933	82 127	83 666	114.7%	101.9%	(1 539)	-	(1.9%)	-
Total Central Karoo			564 628	650 199	539 323	95.5%	82.9%	(1 539)	112 416	(0.2%)	17.3%
Total Western Cape			66 093 431	66 751 731	59 797 226	90.5%	89.6%	(46 439)	7 000 944	(0.1%)	10.5%
Total National			416 897 780	418 730 049	407 178 931	97.7%	97.2%	(14 268 458)	25 819 577	(3.4%)	6.2%

Annexure C

Over- and underspending of conditional grants for 2017/18

AGGREGATED BUDGETS OF CONDITIONAL GRANTS EXPENDITURE FOR THE 4th Quarter Ended 30 June 2018 (Pre-Audited results)

R thousands	Code	Adjusted allocation	Transfers	Year to date: 30 June 2018	Total Expenditure as % of Adjusted allocation	Total Expenditure as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
EASTERN CAPE										
A	Buffalo City	BUF	91 937	84 981	95 547	103.9%	112.4%	(10 566)	-	(12.4%)
A	Nelson Mandela Bay	NMA	440 966	433 658	203 332	46.1%	46.9%	-	230 326	-
	Total Metros		532 903	518 639	298 879	56.1%	57.6%	(10 566)	230 326	(2.0%)
B	Dr Beyers Naude	EC101	42 545	42 545	42 545	100.0%	100.0%	-	-	-
B	Blue Crane Route	EC102	32 376	32 376	32 376	100.0%	100.0%	-	-	-
B	Makana	EC104	3 955	3 955	3 573	90.3%	90.3%	-	382	-
B	Ndlambe	EC105	29 665	29 665	29 236	98.6%	98.6%	-	429	-
B	Sundays River Valley	EC106	50 223	49 435	50 497	100.5%	102.1%	(1 062)	-	(2.1%)
B	Kouga	EC108	35 064	35 064	35 085	100.1%	100.1%	(21)	-	(0.1%)
B	Kou-Kamma	EC109	26 262	26 262	27 749	105.7%	105.7%	(1 487)	-	(5.7%)
C	Sarah Baartman	DC10	29 249	29 249	4 681	16.0%	16.0%	-	24 568	-
	Total Sarah Baartman		249 339	248 551	225 743	90.5%	90.8%	(2 571)	25 379	(1.0%)
B	Mbashe	EC121	77 963	77 963	77 963	100.0%	100.0%	(0)	-	(0.0%)
B	Mquma	EC122	49 709	49 709	32 209	64.8%	64.8%	-	17 500	-
B	Great Kei	EC123	18 979	18 979	18 467	97.3%	97.3%	-	512	-
B	Amahlathi	EC124	36 663	36 663	36 118	98.5%	98.5%	-	545	-
B	Nqushwa	EC126	38 709	38 709	38 709	100.0%	100.0%	-	0	-
B	Raymond Mhlaba	EC129	59 905	59 905	69 376	115.8%	115.8%	(9 471)	-	(15.8%)
C	Amathole	DC12	544 530	541 529	530 123	97.4%	97.9%	-	11 406	-
	Total Amathole		826 458	823 457	802 965	97.2%	97.5%	(9 471)	29 963	(1.2%)
B	Inxuba Yethemba	EC131	29 325	28 537	28 589	97.5%	100.2%	(52)	-	(0.2%)
B	Intsika Yethu	EC135	64 600	64 600	54 057	83.7%	83.7%	-	10 543	-
B	Emalaheni (EC)	EC136	37 714	37 714	37 714	100.0%	100.0%	-	-	-
B	Engcobo	EC137	44 747	44 747	59 021	131.9%	131.9%	(14 274)	-	(31.9%)
B	Sakhisizwe	EC138	30 756	30 756	33 091	107.6%	107.6%	(2 335)	-	(7.6%)
B	Enoch Mgijima	EC139	70 005	69 217	69 336	99.0%	100.2%	(119)	-	(0.2%)
C	Chris Hani	DC13	596 799	595 599	491 690	82.4%	82.6%	-	103 909	-
	Total Chris Hani		873 946	871 170	773 499	88.5%	88.8%	(16 781)	114 452	(1.9%)
B	Elundini	EC141	79 936	79 936	72 193	90.3%	90.3%	-	7 743	-
B	Senqu	EC142	47 351	47 351	39 722	83.9%	83.9%	-	7 629	-
B	Walter Sisulu	EC145	45 384	45 384	47 956	105.7%	105.7%	(2 572)	-	(5.7%)
C	Joe Qqabi	DC14	237 083	235 882	225 788	95.2%	95.7%	-	10 094	-
	Total Joe Qqabi		409 754	408 553	385 659	94.1%	94.4%	(2 572)	25 466	(0.6%)
B	Nqguza Hills	EC153	73 517	73 517	77 862	105.9%	105.9%	(4 345)	-	(5.9%)
B	Port St Johns	EC154	57 086	56 298	48 001	84.1%	85.3%	-	8 297	-
B	Nyandeni	EC155	88 885	88 885	63 572	71.5%	71.5%	-	25 313	-
B	Mhlontlo	EC156	79 751	79 751	70 107	87.9%	87.9%	-	9 644	-
B	King Sabata Dalindyebo	EC157	143 372	140 371	114 638	80.0%	81.7%	-	25 733	-
C	O R Tambo	DC15	1 107 870	1 106 505	1 106 687	99.9%	100.0%	(182)	-	(0.0%)
	Total O R Tambo		1 550 481	1 545 327	1 480 867	95.5%	95.8%	(4 527)	68 987	(0.3%)
B	Matatiele	EC441	134 568	134 568	134 568	100.0%	100.0%	-	0	-
B	Umtzimvubu	EC442	89 427	89 427	105 742	118.2%	118.2%	(16 315)	-	(18.2%)
B	Mbizana	EC443	97 527	97 527	102 553	105.2%	105.2%	(5 026)	-	(5.2%)
B	Ntabankulu	EC444	81 792	81 792	82 125	100.4%	100.4%	(333)	-	(0.4%)
C	Alfred Nzo	DC44	510 731	508 743	619 046	121.2%	121.7%	(110 303)	-	(21.7%)
	Total Alfred Nzo		914 045	912 057	1 044 033	114.2%	114.5%	(131 976)	0	(14.5%)
	Total Eastern Cape		5 356 926	5 327 754	5 011 646	93.6%	94.1%	(178 464)	494 573	(3.3%)
FREE STATE										
A	Mangaung	MAN	280 701	272 477	136 197	48.5%	50.0%	-	136 280	-
	Total Metros		280 701	272 477	136 197	48.5%	50.0%	-	136 280	-
B	Letsemeng	FS161	60 678	60 678	36 819	60.7%	60.7%	-	23 859	-
B	Kopanoeng	FS162	56 233	56 233	44 475	79.1%	79.1%	-	11 758	-
B	Mohokare	FS163	77 136	77 136	66 830	86.6%	86.6%	-	10 306	-
C	Xhariep	DC16	6 031	4 395	4 637	76.9%	105.5%	(242)	-	(5.5%)
	Total Xhariep		200 078	198 442	152 762	76.4%	77.0%	(242)	45 923	(0.1%)
B	Masilonyana	FS181	41 178	39 813	14 745	35.8%	37.0%	-	25 068	-
B	Tokologo	FS182	30 671	29 660	20 109	65.6%	67.8%	-	9 551	-
B	Tswelopele	FS183	29 604	29 604	6 633	22.4%	22.4%	-	22 971	-
B	Matjhabeng	FS184	169 149	168 361	155 638	92.0%	92.4%	-	12 723	-
B	Nala	FS185	49 192	47 827	51 552	104.8%	107.8%	(3 725)	-	(7.8%)
C	Lejweleputswa	DC18	4 526	4 526	5 208	115.1%	115.1%	(682)	-	(15.1%)
	Total Lejweleputswa		324 320	319 791	253 885	78.3%	79.4%	(4 407)	70 313	(1.4%)
B	Setsole	FS191	87 586	87 586	86 475	98.7%	98.7%	-	1 111	-
B	Dihlabeng	FS192	58 346	56 981	56 981	97.7%	100.0%	-	-	-
B	Nkelodana	FS193	34 820	33 455	32 278	92.7%	96.5%	-	1 177	-
B	Malut-a-Phofung	FS194	195 249	193 096	117 761	60.3%	61.0%	-	75 335	-
B	Phumelela	FS195	55 864	54 499	81 213	145.4%	149.0%	(26 714)	-	(49.0%)
B	Mantsope	FS196	38 397	38 397	38 457	100.2%	100.2%	(60)	-	(0.2%)
C	Thabo Mofutsanyana	DC19	11 792	11 792	11 766	99.8%	99.8%	-	26	-
	Total Thabo Mofutsanyana		482 054	475 806	424 931	88.2%	89.3%	(26 774)	77 649	(5.6%)
B	Moghaka	FS201	76 754	76 754	76 755	100.0%	100.0%	(1)	-	(0.0%)
B	Ngwathe	FS203	98 588	97 223	78 782	79.3%	81.0%	-	18 441	-
B	Melmoth	FS204	64 367	61 367	56 806	88.3%	92.6%	-	4 561	-
B	Maifube	FS205	4 710	3 345	9 153	194.3%	273.6%	(5 808)	-	(173.6%)
C	Fezile Dabi	DC20	34 513	34 513	16 740	48.5%	48.5%	-	17 773	-
	Total Fezile Dabi		278 932	273 202	238 236	85.4%	87.2%	(5 808)	40 775	(2.1%)
	Total Free State		1 566 085	1 539 718	1 206 010	77.0%	78.3%	(37 232)	370 940	(2.4%)

GAUTENG											
A	City of Ekurhuleni	EKU	949 706	901 060	708 523	74.6%	78.6%	-	192 537	-	21.4%
A	City of Johannesburg	JHB	1 128 082	1 045 900	850 357	75.4%	81.3%	-	195 543	-	18.7%
A	City of Tshwane	TSH	1 011 769	973 340	914 002	90.3%	93.9%	-	59 338	-	6.1%
Total Metros			3 089 557	2 920 300	2 472 882	80.0%	84.7%	-	447 418	-	15.3%
B	Emfuleni	GT421	225 567	229 567	181 341	80.4%	79.0%	-	48 226	-	21.0%
B	Midvaal	GT422	63 458	59 458	64 790	102.1%	109.0%	(5 332)	-	(9.0%)	-
B	Lesedi	GT423	74 912	73 547	62 157	83.0%	84.5%	-	11 390	-	15.5%
C	Sedibeng	DC42	6 171	6 171	6 101	98.9%	98.9%	-	70	-	1.1%
Total Sedibeng			370 108	368 743	314 390	84.9%	85.3%	(5 332)	59 685	(1.4%)	16.2%
B	Mogale City	GT481	193 097	173 989	187 569	97.1%	107.8%	(13 580)	-	(7.8%)	-
B	Merafong City	GT484	127 746	124 745	91 595	71.7%	73.4%	-	33 150	-	26.6%
B	Rand West City	GT485	138 287	138 287	149 982	108.5%	108.5%	(11 695)	-	(8.5%)	-
C	West Rand	DC48	58 116	58 116	21 991	37.8%	37.8%	-	36 125	-	62.2%
Total West Rand			517 246	495 137	451 137	87.2%	91.1%	(25 275)	69 275	(5.1%)	14.0%
Total Gauteng			3 976 911	3 784 180	3 238 409	81.4%	85.6%	(30 607)	576 378	(0.8%)	15.2%
KWAZULU-NATAL											
A	eThekweni	ETH	1 155 070	1 115 959	813 155	70.4%	72.9%	-	302 804	-	27.1%
Total Metros			1 155 070	1 115 959	813 155	70.4%	72.9%	-	302 804	-	27.1%
B	Umdoni	KZN212	52 686	52 686	56 155	106.6%	106.6%	(3 469)	-	(6.6%)	-
B	Umzumbe	KZN213	47 815	47 815	47 815	100.0%	100.0%	(0)	-	(0.0%)	-
B	uMuziwabantu	KZN214	35 591	35 591	33 810	95.0%	95.0%	-	1 781	-	5.0%
B	Ray Nkonyeni	KZN216	95 801	95 801	91 343	95.3%	95.3%	-	4 458	-	4.7%
C	Ugu	DC21	303 460	302 260	302 260	99.6%	100.0%	-	-	-	-
Total Ugu			535 353	534 153	531 383	99.3%	99.5%	(3 469)	6 239	(0.6%)	1.2%
B	uMshwathi	KZN221	45 981	45 981	47 025	102.3%	102.3%	(1 044)	-	(2.3%)	-
B	uMngeni	KZN222	31 079	31 079	31 079	100.0%	100.0%	-	-	-	-
B	Mpofana	KZN223	20 064	20 064	20 075	100.1%	100.1%	(11)	-	(0.1%)	-
B	Impendle	KZN224	15 205	15 205	13 705	90.1%	90.1%	-	1 500	-	9.9%
B	Msunduzi	KZN225	444 660	444 660	411 045	92.4%	92.4%	-	33 615	-	7.6%
B	Mkhambathini	KZN226	27 274	27 274	27 627	101.3%	101.3%	(353)	-	(1.3%)	-
B	Richmond	KZN227	36 697	36 697	36 695	100.0%	100.0%	-	2	-	0.0%
C	uMgungundlovu	DC22	165 423	164 223	152 980	92.5%	93.2%	-	11 243	-	6.8%
Total uMgungundlovu			786 383	785 183	740 230	94.1%	94.3%	(1 408)	46 360	(0.2%)	5.9%
B	Okhahlamba	KZN235	52 553	52 553	52 553	100.0%	100.0%	(0)	-	(0.0%)	-
B	Inkosi Langalibalele	KZN237	70 292	70 292	56 833	80.9%	80.9%	-	13 459	-	19.1%
B	Alfred Duma	KZN238	92 976	92 976	100 533	108.1%	108.1%	(7 557)	-	(8.1%)	-
C	Uthukela	DC23	355 859	352 858	305 748	85.9%	86.6%	-	47 110	-	13.4%
Total Uthukela			571 680	568 679	515 666	90.2%	90.7%	(7 557)	60 570	(1.3%)	10.7%
B	Endumeni	KZN241	33 620	33 620	33 522	99.7%	99.7%	-	98	-	0.3%
B	Nquthu	KZN242	69 594	69 594	66 201	95.1%	95.1%	-	3 393	-	4.9%
B	Msinga	KZN244	73 707	73 707	95 621	129.7%	129.7%	(21 914)	-	(29.7%)	-
B	Umvoti	KZN245	45 441	45 441	48 364	106.4%	106.4%	(2 923)	-	(6.4%)	-
C	Umkhanyathi	DC24	363 736	344 523	347 973	95.7%	101.0%	(3 450)	-	(1.0%)	-
Total Umkhanyathi			586 098	566 885	591 682	101.0%	104.4%	(28 287)	3 491	(5.0%)	0.6%
B	Newcastle	KZN252	209 237	209 237	169 613	81.1%	81.1%	-	39 624	-	18.9%
B	Emadlangeni	KZN253	21 323	21 323	21 323	100.0%	100.0%	-	-	-	-
B	Dannhauser	KZN254	24 981	24 981	25 203	100.9%	100.9%	(222)	-	(0.9%)	-
C	Amajuba	DC25	118 842	117 206	84 612	71.2%	72.2%	-	32 594	-	27.8%
Total Amajuba			374 383	372 747	300 752	80.3%	80.7%	(222)	72 218	(0.1%)	19.4%
B	eDumbe	KZN261	45 581	45 581	45 544	99.9%	99.9%	-	37	-	0.1%
B	uPhongolo	KZN262	49 319	49 319	49 320	100.0%	100.0%	(1)	-	(0.0%)	-
B	Abaqulusi	KZN263	53 645	53 645	36 177	67.4%	67.4%	-	17 468	-	32.6%
B	Nongoma	KZN265	61 317	61 317	60 474	98.6%	98.6%	-	843	-	1.4%
B	Ulundi	KZN266	65 185	62 183	56 486	86.7%	90.8%	-	5 697	-	9.2%
C	Zululand	DC26	476 840	476 840	476 835	100.0%	100.0%	-	5	-	0.0%
Total Zululand			751 887	748 885	724 836	96.4%	96.8%	(1)	24 050	(0.0%)	3.2%
B	Umkhambayalingana	KZN271	66 546	66 546	69 505	104.4%	104.4%	(2 959)	-	(4.4%)	-
B	Jozini	KZN272	58 059	58 059	58 059	100.0%	100.0%	-	-	-	-
B	Mtubatuba	KZN275	50 311	50 311	52 806	105.0%	105.0%	(2 495)	-	(5.0%)	-
B	Hlabisa Big Five	KZN276	49 795	49 795	55 434	111.3%	111.3%	(5 639)	-	(11.3%)	-
C	Umkhanyakude	DC27	274 987	273 787	315 848	114.9%	115.4%	(42 061)	-	(15.4%)	-
Total Umkhanyakude			499 698	498 498	551 651	110.4%	110.7%	(53 153)	-	(10.7%)	-
B	Mfholozi	KZN281	42 941	42 941	42 882	99.9%	99.9%	-	59	-	0.1%
B	uMhlathuze	KZN282	177 244	177 244	166 883	94.2%	94.2%	-	10 361	-	5.8%
B	uMlalazi	KZN284	53 730	53 730	51 665	96.2%	96.2%	-	2 065	-	3.8%
B	Mthonjaneni	KZN285	43 560	43 560	40 567	93.1%	93.1%	-	2 993	-	6.9%
B	Nkandla	KZN286	28 280	28 280	28 577	101.0%	101.0%	(297)	-	(1.0%)	-
C	King Cetshwayo	DC28	360 353	359 153	360 151	99.9%	100.3%	(998)	-	(0.3%)	-
Total uThungulu			706 108	704 908	690 724	97.8%	98.0%	(1 295)	15 479	(0.2%)	2.2%
B	Mandeni	KZN291	61 303	61 303	54 677	89.2%	89.2%	-	6 626	-	10.8%
B	KwaDukuza	KZN292	75 927	75 927	68 094	89.7%	89.7%	-	7 833	-	10.3%
B	Ndwedwe	KZN293	45 943	45 943	55 137	120.0%	120.0%	(9 194)	-	(20.0%)	-
B	Maphumulo	KZN294	41 075	41 075	41 100	100.1%	100.1%	(25)	-	(0.1%)	-
C	iLembe	DC29	415 342	414 142	400 471	96.4%	96.7%	-	13 671	-	3.3%
Total iLembe			639 590	638 390	619 478	96.9%	97.0%	(9 219)	28 130	(1.4%)	4.4%
B	Greater Kokstad	KZN433	35 391	35 391	35 140	99.3%	99.3%	-	251	-	0.7%
B	Ubuhlebezwe	KZN434	50 230	50 230	50 230	100.0%	100.0%	-	-	-	-
B	Umkhinkhu	KZN435	66 918	66 918	56 388	84.3%	84.3%	-	10 530	-	15.7%
B	Dr Nkosazana Dlamini Zuma	KZN436	68 023	68 023	63 512	93.4%	93.4%	-	4 511	-	6.6%
C	Harry Gwala	DC43	406 934	405 734	332 681	81.8%	82.0%	-	73 053	-	18.0%
Total Harry Gwala			627 496	626 296	537 951	85.7%	85.9%	-	88 345	-	14.1%
Total KwaZulu-Natal			7 233 746	7 160 583	6 617 509	91.5%	92.4%	(104 611)	647 685	(1.5%)	9.0%

LIMPOPO										
B	Greater Giyani	LIM331	105 245	105 245	99 779	94.8%	94.8%	-	5 466	5.2%
B	Greater Letaba	LIM332	71 691	71 691	77 395	108.0%	108.0%	(5 704)	-	-
B	Greater Tzaneen	LIM333	133 805	133 805	146 910	109.8%	109.8%	(13 105)	-	-
B	Ba-Phalaborwa	LIM334	58 129	56 764	54 408	93.6%	95.8%	-	2 356	4.2%
B	Maruleng	LIM335	30 247	30 247	30 172	99.8%	99.8%	-	75	0.2%
C	Mopani	DC33	551 471	548 470	485 215	88.0%	88.5%	-	63 255	11.5%
Total Mopani			950 588	946 222	893 880	94.0%	94.5%	(18 810)	71 152	7.5%
B	Musina	LIM341	52 663	52 663	23 041	43.8%	43.8%	-	29 622	56.2%
B	Thulamela	LIM343	152 684	152 684	152 684	100.0%	100.0%	-	-	-
B	Makhado	LIM344	137 199	137 199	136 536	99.5%	99.5%	-	663	0.5%
B	Collins Chabane	LIM345	114 672	114 672	127 331	111.0%	111.0%	(12 659)	-	-
C	Vhembe	DC34	564 181	562 193	536 083	95.0%	95.4%	-	26 110	4.6%
Total Vhembe			1 021 399	1 019 411	975 675	95.5%	95.7%	(12 659)	56 395	5.5%
B	Blouberg	LIM351	62 729	62 729	51 729	82.5%	82.5%	-	11 000	17.5%
B	Molemole	LIM353	32 095	32 095	29 994	93.5%	93.5%	-	2 101	6.5%
B	Polokwane	LIM354	871 229	871 229	917 207	105.3%	105.3%	(45 978)	-	-
B	Lepelle-Nkumpi	LIM355	63 019	63 019	55 519	88.1%	88.1%	-	7 500	11.9%
C	Capricorn	DC35	334 984	333 784	333 412	99.5%	99.9%	-	372	0.1%
Total Capricorn			1 364 056	1 362 856	1 387 862	101.7%	101.8%	(45 978)	20 973	1.5%
B	Thabazimbi	LIM361	4 518	3 153	12 039	266.5%	381.8%	(8 886)	-	-
B	Lephalale	LIM362	123 627	123 627	121 667	98.4%	98.4%	-	1 960	1.6%
B	Bela Bela	LIM366	89 004	91 504	61 748	69.4%	67.5%	-	29 756	32.5%
B	Mogalakwena	LIM367	225 847	222 559	203 011	89.9%	91.2%	-	19 548	8.8%
B	Modimolle-Mookgopong	LIM368	143 326	141 961	56 521	39.4%	39.8%	-	85 440	60.2%
C	Waterberg	DC36	24 979	23 779	18 228	73.0%	76.7%	-	5 551	23.3%
Total Waterberg			611 301	606 583	473 214	77.4%	78.0%	(8 886)	142 255	23.5%
B	Ephraim Mogale	LIM471	49 190	48 402	60 612	123.2%	125.2%	(12 210)	-	-
B	Elias Mokoaledi	LIM472	85 004	85 004	89 983	105.9%	105.9%	(4 979)	-	-
B	Makhuduthamaga	LIM473	84 504	84 504	76 669	90.7%	90.7%	-	7 835	9.3%
B	Tubatse Felagomo	LIM476	96 541	95 753	97 981	101.5%	102.3%	(2 228)	-	-
C	Sekhukhune	DC47	564 863	563 663	420 253	74.4%	74.6%	-	143 410	25.4%
Total Sekhukhune			880 102	877 326	745 498	84.7%	85.0%	(19 417)	151 245	17.2%
Total Limpopo			4 827 446	4 812 398	4 476 129	92.7%	93.0%	(105 750)	442 019	9.2%
MPUMALANGA										
B	Albert Luthuli	MP301	135 158	133 793	126 018	93.2%	94.2%	-	7 775	5.8%
B	Msukaligwa	MP302	79 576	78 211	74 212	93.3%	94.9%	-	3 999	5.1%
B	Mkhondo	MP303	152 710	152 710	129 107	84.5%	84.5%	-	23 603	15.5%
B	Pitsoley Ka Seme (MP)	MP304	49 786	49 786	49 363	99.1%	99.1%	-	423	0.9%
B	Lekwa	MP305	61 371	60 006	35 473	57.8%	59.1%	-	24 533	40.9%
B	Dipaleseng	MP306	51 047	49 682	51 592	101.1%	103.8%	(1 910)	-	-
B	Govan Mbeki	MP307	89 740	89 740	78 620	87.6%	87.6%	-	11 120	12.4%
C	Gert Sibande	DC30	133 036	133 036	132 171	99.4%	99.4%	-	865	0.6%
Total Gert Sibande			752 424	746 964	676 556	89.9%	90.6%	(1 910)	72 318	9.7%
B	Victor Khanye	MP311	30 626	29 261	37 574	122.7%	128.4%	(8 313)	-	-
B	Enalaheni (MP)	MP312	174 964	174 177	180 631	103.2%	103.7%	(6 454)	-	-
B	Steve Tshwete	MP313	57 527	57 527	57 561	100.1%	100.1%	(34)	-	-
B	Emakhazeni	MP314	59 461	58 674	56 432	94.9%	96.2%	-	2 242	3.8%
B	Thembisile Hani	MP315	185 822	185 822	185 433	99.8%	99.8%	-	389	0.2%
B	Dr J.S. Moroka	MP316	139 817	139 817	140 469	100.5%	100.5%	(652)	-	-
C	Nkangala	DC31	7 607	7 607	7 261	95.4%	95.4%	-	346	4.6%
Total Nkangala			655 824	652 885	665 360	101.5%	101.9%	(15 453)	2 978	0.5%
B	Thaba Chweu	MP321	112 598	111 233	90 724	80.6%	81.6%	-	20 509	18.4%
B	Nkomazi	MP324	300 958	279 731	276 790	92.0%	98.9%	-	2 941	1.1%
B	Bushbuckridge	MP325	523 580	533 580	546 820	104.4%	102.5%	(13 240)	-	-
B	City of Mbombela	MP326	675 700	665 700	610 855	90.4%	91.8%	-	54 845	8.2%
C	Ehlanzeni	DC32	9 402	8 202	8 884	94.5%	108.3%	(682)	-	-
Total Ehlanzeni			1 622 238	1 598 446	1 534 073	94.6%	96.0%	(13 922)	78 295	4.9%
Total Mpumalanga			3 030 486	2 998 295	2 875 988	94.9%	95.9%	(31 284)	153 591	5.1%
NORTH WEST										
B	Moretele	NW371	225 534	225 534	183 633	81.4%	81.4%	-	41 901	18.6%
B	Madibeng	NW372	213 046	213 046	243 755	114.4%	114.4%	(30 709)	-	-
B	Rustenburg	NW373	624 541	624 541	444 739	71.2%	71.2%	-	179 802	28.8%
B	Kgetlengrivier	NW374	45 946	45 946	27 671	60.2%	60.2%	-	18 275	39.8%
B	Moses Kotane	NW375	203 117	200 115	117 125	57.7%	58.5%	-	82 990	41.5%
C	Bojanala Platinum	DC37	5 356	5 356	5 356	100.0%	100.0%	-	-	-
Total Bojanala Platinum			1 317 540	1 314 538	1 022 279	77.6%	77.8%	(30 709)	322 967	24.6%
B	Ratlou	NW381	33 756	33 756	33 872	100.3%	100.3%	(116)	-	-
B	Tswaing	NW382	44 044	43 257	8 292	18.8%	19.2%	-	34 965	80.8%
B	Malkeng	NW383	77 664	76 877	78 001	100.4%	101.5%	(1 124)	-	-
B	Ditsobotla	NW384	41 851	40 486	19 979	47.7%	49.3%	-	20 507	50.7%
B	Ramotshere Moiloa	NW385	46 540	46 540	24 439	52.5%	52.5%	-	22 101	47.5%
C	Ngaka Modiri Molema	DC38	242 306	240 669	245 244	101.2%	101.9%	(4 575)	-	-
Total Ngaka Modiri Molema			486 161	481 585	409 827	84.3%	85.1%	(5 815)	77 573	16.1%
B	Naledi (NW)	NW392	43 494	42 129	34 600	79.6%	82.1%	-	7 529	17.9%
B	Mamusa	NW393	11 952	11 165	13 534	113.2%	121.2%	(2 369)	-	-
B	Greater Taung	NW394	67 060	67 060	52 335	78.0%	78.0%	-	14 725	22.0%
B	Lekwa-Teemane	NW396	38 310	38 310	37 304	97.4%	97.4%	-	1 006	2.6%
B	Kagisano-Molopo	NW397	48 840	48 840	24 523	50.2%	50.2%	-	24 317	49.8%
C	Dr Ruth Segomotsi Mompati	DC39	491 921	490 284	41 778	8.5%	8.5%	-	448 506	91.5%
Total Dr Ruth Segomotsi Mompati			701 577	697 788	204 074	29.1%	29.2%	(2 369)	496 083	71.1%
B	City of Mafikeng	NW403	202 687	202 687	177 140	87.4%	87.4%	-	25 547	12.6%
B	Maquass Hills	NW404	46 669	46 669	42 682	91.5%	91.5%	-	3 987	8.5%
B	J B Marks	NW405	128 616	127 829	109 672	85.3%	85.8%	-	18 157	14.2%
C	Dr Kenneth Kaunda	DC40	4 997	4 997	2 257	45.2%	45.2%	-	2 740	54.8%
Total Dr Kenneth Kaunda			382 969	382 182	331 751	86.6%	86.8%	-	50 431	13.2%
Total North West			2 888 247	2 876 093	1 967 930	68.1%	68.4%	(38 893)	947 055	32.9%

NORTHERN CAPE									
B	Joe Morolong	NC451	109 205	109 205	102 792	94.1%	94.1%	-	5.9%
B	Ga-Segonyana	NC452	98 143	97 356	96 201	98.0%	98.8%	-	1.2%
B	Gamagara	NC453	47 840	47 840	54 329	113.6%	113.6%	(6 489)	-
C	John Taolo Gaetsewe	DC45	8 629	7 429	7 335	85.0%	98.7%	-	1.3%
Total John Taolo Gaetsewe			263 817	261 830	260 656	98.8%	99.6%	(6 489)	2.9%
B	Richtersveld	NC061	38 479	38 479	36 976	96.1%	96.1%	-	3.9%
B	Nama Khoi	NC062	39 761	39 761	28 162	70.8%	70.8%	-	29.2%
B	Kamiesberg	NC064	24 414	24 414	23 446	96.0%	96.0%	-	4.0%
B	Hantam	NC065	98 542	98 542	92 810	94.2%	94.2%	-	5.8%
B	Karoo Hoogland	NC066	24 545	24 545	24 577	100.1%	100.1%	(32)	-
B	Khai-Ma	NC067	16 725	16 725	15 589	93.2%	93.2%	-	6.8%
C	Namakwa	DC6	5 148	5 148	6 434	125.0%	125.0%	(1 286)	-
Total Namakwa			247 614	247 614	227 993	92.1%	92.1%	(1 318)	8.5%
B	Ubuntu	NC071	16 963	16 963	15 460	91.1%	91.1%	-	8.9%
B	Umsobomvu	NC072	20 512	20 512	15 777	76.9%	76.9%	-	23.1%
B	Emthanjeni	NC073	36 578	36 578	21 099	57.7%	57.7%	-	42.3%
B	Kareeberg	NC074	33 621	33 621	31 936	95.0%	95.0%	-	5.0%
B	Renosterberg	NC075	23 872	23 872	24 380	102.1%	102.1%	(508)	-
B	Thermbelile	NC076	23 511	23 511	24 366	103.6%	103.6%	(855)	-
B	Siyathemba	NC077	22 552	21 765	25 071	111.2%	115.2%	(3 306)	-
B	Siyancuma	NC078	32 788	32 788	16 458	50.2%	50.2%	-	49.8%
C	Pixley Ka Seme (NC)	DC7	6 253	6 253	5 715	91.4%	91.4%	-	8.6%
Total Pixley ka Seme (NC)			216 650	215 863	180 264	83.2%	83.5%	(4 670)	18.7%
B	IKaif Garib	NC082	39 089	39 089	40 905	104.6%	104.6%	(1 816)	-
B	IKheis	NC084	21 643	21 643	15 121	69.9%	69.9%	-	30.1%
B	Tsantsabane	NC085	19 872	19 085	15 281	76.9%	80.1%	-	19.9%
B	Kgatelopele	NC086	34 231	33 444	23 691	69.2%	70.8%	-	29.2%
B	Dawid Kruiper	NC087	58 378	58 378	33 174	56.8%	56.8%	-	43.2%
C	Z F Mgcawu	DC8	5 110	5 110	5 177	101.3%	101.3%	(67)	-
Total Z F Mgcawu			178 323	176 749	133 350	74.8%	75.4%	(1 883)	25.6%
B	Sol Plaatje	NC091	229 500	228 135	208 011	90.6%	91.2%	-	8.8%
B	Dikgatlong	NC092	26 145	26 145	24 329	93.1%	93.1%	-	6.9%
B	Magareng	NC093	15 687	14 900	11 630	74.1%	78.1%	-	21.9%
B	Phokwane	NC094	73 597	72 810	56 530	76.8%	77.6%	-	22.4%
C	Frances Baard	DC9	4 934	4 934	4 732	95.9%	95.9%	-	4.1%
Total Frances Baard			349 863	346 924	305 232	87.2%	88.0%	-	12.0%
Total Northern Cape			1 256 267	1 248 980	1 107 494	88.2%	88.7%	(14 359)	12.5%
WESTERN CAPE									
A	Cape Town	CPT	1 246 836	1 185 573	1 158 704	92.9%	97.7%	-	2.3%
Total Metros			1 246 836	1 185 573	1 158 704	92.9%	97.7%	-	2.3%
B	Matzikama	WC011	45 197	45 197	37 562	83.1%	83.1%	-	16.9%
B	Cederberg	WC012	45 799	41 186	31 875	69.6%	77.4%	-	22.6%
B	Bergrivier	WC013	17 878	17 878	17 252	96.5%	96.5%	-	3.5%
B	Saldanha Bay	WC014	25 737	25 737	26 172	101.7%	101.7%	(435)	-
B	Swartland	WC015	30 562	30 562	34 173	111.8%	111.8%	(3 611)	-
C	West Coast	DC1	4 903	4 903	4 557	92.9%	92.9%	-	7.1%
Total West Coast			170 076	165 463	151 591	89.1%	91.6%	(4 046)	10.8%
B	Witzenberg	WC022	39 146	25 774	25 628	65.5%	99.4%	-	0.6%
B	Drakenstein	WC023	84 925	83 560	55 248	65.1%	66.1%	-	33.9%
B	Stellenbosch	WC024	53 964	53 964	50 132	92.9%	92.9%	-	7.1%
B	Breedse Valley	WC025	46 650	46 650	46 649	100.0%	100.0%	-	0.0%
B	Langeberg	WC026	26 366	26 366	21 385	81.1%	81.1%	-	18.9%
C	Cape Winelands DM	DC2	4 933	4 933	4 933	100.0%	100.0%	(0)	-
Total Cape Winelands			255 984	241 247	203 975	79.7%	84.6%	(0)	15.4%
B	Theewaterskloof	WC031	36 288	36 288	31 716	87.4%	87.4%	-	12.6%
B	Overstrand	WC032	30 180	30 180	25 636	84.9%	84.9%	-	15.1%
B	Cape Agulhas	WC033	14 799	14 799	14 799	100.0%	100.0%	-	-
B	Swellendam	WC034	15 058	15 058	15 056	100.0%	100.0%	-	0.0%
C	Overberg	DC3	5 035	5 035	5 086	101.0%	101.0%	(51)	-
Total Overberg			101 360	101 360	92 293	91.1%	91.1%	(51)	9.0%
B	Kannaland	WC041	21 515	21 515	19 350	89.9%	89.9%	-	10.1%
B	Hessequa	WC042	32 015	32 015	17 606	55.0%	55.0%	-	45.0%
B	Mossel Bay	WC043	36 305	36 305	33 942	93.5%	93.5%	-	6.5%
B	George	WC044	286 325	286 325	262 222	91.6%	91.6%	-	8.4%
B	Oudshoorn	WC045	39 523	39 523	39 018	98.7%	98.7%	-	1.3%
B	Bibou	WC047	50 160	50 160	52 349	104.4%	104.4%	(2 189)	-
B	Knysna	WC048	40 282	40 282	40 199	99.8%	99.8%	-	0.2%
C	Garden Route	DC4	9 950	9 950	5 380	54.1%	54.1%	-	45.9%
Total Garden Route			516 075	516 075	470 066	91.1%	91.1%	(2 189)	9.3%
B	Laingsburg	WC051	11 485	11 485	13 993	121.8%	121.8%	(2 508)	-
B	Prince Albert	WC052	11 309	11 309	13 376	118.3%	118.3%	(2 067)	-
B	Beaufort West	WC053	30 099	30 099	29 992	99.6%	99.6%	-	0.4%
C	Central Karoo	DC5	4 262	4 262	4 019	94.3%	94.3%	-	5.7%
Total Central Karoo			57 155	57 155	61 379	107.4%	107.4%	(4 575)	0.6%
Total Western Cape			2 347 486	2 266 873	2 138 007	91.1%	94.3%	(10 861)	6.2%
Total National			32 483 600	32 014 874	28 639 122	88.2%	89.5%	(552 059)	12.3%